

BUCKLEY DODDS PARKER LLP

Chartered Professional Accountants

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April 26, 2017

British Columbia Securities Commissions

P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC., V7Y 1L2

TSX Venture Exchange

Chartered Professional Accountants
P.O. Box 11633
Suite 2700-650 W. Georgia Street
Vancouver, BC.m V6B 4N9

Attention: Financial Reporting

Alberta Securities Commission

4th Floor
300 – 5th Avenue S.W.
Calgary, Alberta
T2P 3C4

Attention: Corporate Finance

Dear Sirs/Mesdames,

RE: Notice of Change of Auditor for Spearmint Resources Inc.

We, have reviewed the Notice of Change of Auditor for Spearmint Resources Inc. (the "Company") pursuant to Section 4.11 of National Instrument 51-102 and confirm we agree with each statement in the notice which are as follows:

1. Buckley Dodds Parker LLP was asked by the Company to resign as auditor of the Company effective April 24, 2017;
2. the resignation of Buckley Dodds Parker LLP and the appointment of Davidson & Company LLP as the Company's auditor have been considered and approved by the Company's Audit Committee and Board of Directors;
3. there were no reservations in Buckley Dodds Parker LLP's report for the most recently completed fiscal year of the Company, nor for any subsequent period; and
4. there have been no "reportable events" within the meaning assigned under subsection 4.11(1) of NI 51-102.

Yours Truly,



Geoffrey Dodds, CPA, CA
Senior Partner
Buckley Dodds Parker LLP