

# McGovern, Hurley, Cunningham, LLP

Chartered Accountants

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April 1, 2015

To: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

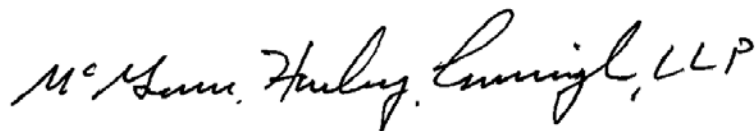
Dear Sirs/Mesdames:

**Re: BacTech Environmental Corporation – Change of Auditor of Reporting Issuer**

We have read the Notice of Change of Auditor dated April 1, 2015 of BacTech Environmental Corporation and, in accordance with section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we confirm that we agree with the statements contained therein.

Yours very truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP



Chartered Accountants  
Licensed Public Accountants