



September 15, 2016

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

Alberta Securities Commission  
Suite 600, 250 – 5<sup>th</sup> St. SW  
Calgary, AB T2P 0R4

Canadian Securities Exchange  
220 Bay Street, 9th Floor  
Toronto, ON M5J 2W4

Ontario Securities Commission  
20 Queen Street West, 22<sup>nd</sup> Floor  
Toronto, ON M5H 3S8

Dear Sirs/Mesdames:

**Re: High Hampton Holdings Corp. – Change of Auditor**

We have read the statements made by High Hampton Holdings Corp. (the “Company”) in its Notice of Change of Auditors dated September 15, 2016 (the “Notice of Change”), which has been filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the Notice of Change.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*