



KPMG LLP
Chartered Accountants
Bay Adelaide Centre
333 Bay Street Suite 4600
Toronto ON M5H 2S5

Telephone (416) 777-8500
Fax (416) 777-8818
Internet www.kpmg.ca

Ontario Securities Commission

December 11, 2015

Dear Sirs:

Re: Prospect Park Capital Corp.

We have read the Notice of Change of Auditor dated December 4, 2015 from Prospect Park Capital Corp. pursuant to section 4.11 of the National Instrument 51-102. We confirm that we agree with the statements therein, based on our knowledge at this time.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a single horizontal line that starts under the 'K' and ends under the 'P', serving as a separator or underline.

Chartered Accountants, Licensed Public Accountants