

December 10, 2015

Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Prospect Park Capital Corp. (the “Company”) – Notice of Change of Auditor

We hereby advise that we have read the Notice of Change of Auditor of the Corporation dated as of December 4, 2015 and that we agree with each of the statements contained therein.

Should you have any questions, please do not hesitate to contact the undersigned.

Yours very truly,

A handwritten signature in black ink that reads 'MNP LLP'.

Chartered Professional Accountants
Licensed Public Accountants