

PROSPECT PARK CAPITAL CORP.

NOTICE OF CHANGE OF AUDITOR

Prospect Park Capital Corp. (the "**Corporation**") hereby provides notice pursuant to National Instrument 51-102 - *Continuous Disclosure Obligations* ("**NI 51-102**"), the change of auditor from MNP LLP to DNTW Toronto LLP.

On the recommendation of its Audit Committee, the Board of Directors of the Corporation decided to replace the auditor of the Corporation, MNP LLP, with DNTW Toronto LLP. The Corporation will ask that the shareholders of the Corporation to ratify the appointment of DNTW Toronto LLP at the next annual meeting of the shareholders of the Corporation.

MNP LLP did not have any reservations in the auditor's reports for the relevant period (as defined in NI 51-102), and in the Corporation's opinion there have been no reportable events (as defined in NI 51-102) on any of the Corporation's financial statements relating to the relevant period.

Dated as of this 16th day of January, 2019.

PROSPECT PARK CAPITAL CORP.

Per: (signed) "Kyle Appleby"
Kyle Appleby
Chief Financial Officer

December 19, 2018

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames

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

We have read the Notice dated December 18, 2018 from Prospect Park Capital Corp. delivered to us in accordance with National Instrument 51-102 and, based on our knowledge of the information at this time, we agree with each statement contained in the Notice.

Yours truly,

A handwritten signature in green ink that reads 'MNP LLP' in a stylized, cursive font.

Chartered Professional Accountants
Licensed Public Accountants



DNTW Toronto LLP
Chartered Professional Accountants
Licensed Public Accountants

45 Sheppard Avenue East, Suite 703
Toronto, ON M2N 5W9

main 416 924-4900

fax 416 924-9377

www.dntwtoronto.com

December 20, 2018

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor of Prospect Park Capital Corp. (the "Corporation")

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated December 18, 2018 delivered to us by the Corporation in respect of the change of auditor of the Corporation.

Pursuant to National Instrument 51-102 - *Continuous Disclosure Obligations* ("**NI 51-102**") of the Canadian Securities Administrators, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as the time of receipt of the Notice, we agree with each of the statements therein.

Yours truly,

DNTW Toronto LLP

Chartered Professional Accountants
Licensed Public Accountants