



December 9, 2016

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs:

**Re: Notice of Change of Auditors of Eplay Digital Inc.**

We have read the Notice of Change of Auditor dated December 7, 2016 from the Company (the "**Notice**"), delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the Company's Notice of Change of Auditor dated December 7, 2016, except that we have no basis on which to comment on the deliberations of the Board of Directors as outlined in the first paragraph of that Notice.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*