

p | 604.683.3277  
f | 604.684.8464

SUITE 1735, TWO BENTALL CENTRE  
555 BURRARD STREET  
BOX 243  
VANCOUVER, BC V7X 1M9



charlton & company  
CHARTERED PROFESSIONAL ACCOUNTANTS

December 9, 2016

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames

**Re: Eplay Digital Inc. (the "Company")**  
**Notice Pursuant to National Instrument 51-102 – Change of Auditor**

As required by National Instrument 51-102 of the Canadian Securities Administrators and in connection with our proposed engagement as auditors of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated December 7, 2016, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

**CHARLTON & COMPANY**

A handwritten signature in blue ink that reads "Charlton &amp; Company".

*Per: Signed "Robert G. Charlton"*