

SAM S. MAH INC.

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December 10, 2017

British Columbia Securities Commission

12th Floor - 701 West Georgia Street
PO Box 10142 Pacific Centre
Vancouver, BC, V7Y 1G6

Ontario Securities Commission

20 Queen Street West, Suite 1903
Toronto, ON M5H 3S8

Alberta Securities Commission

4th Floor, 300 – 5th Avenue SW
Calgary, AB T2P 3C4

Dear Sirs/Mesdames:

Re: P2P Info Inc. (“P2P”) - Notice Pursuant to National Instrument 51-102 Change of Auditor

We have read the Notice of Change of Auditor of P2P dated December 10, 2017 concerning our resignation as auditors of P2P as at December 10, 2017.

In accordance with National Instrument 51-102, based on our knowledge at this time, we advise that we are in agreement with the information contained in the above mentioned Notice.

Yours truly,

“Sam S. Mah”

Sam S. Mah, CPA, CA

cc. P2P Info Inc.