



January 30, 2018

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: P2P Info Inc. (the "Company")  
Notice of Change of Auditor

We have read the Notice of Change of Auditor (the "Notice") of the Company dated December 10, 2017 concerning our appointment as the Company's auditor as at December 10, 2017. We are in agreement with the statement contained in such Notice, except that we are not in a position to agree or disagree with the Company's statement that there are no reportable events between the Company and Sam S. Mah Inc.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*