P2P INFO INC.

#1552 - 701 West Georgia Street Vancouver, BC V7Y 1C6

NOTICE OF CHANGE OF AUDITOR

TO: SAM S. MAH INC.

AND TO: MANNING ELLIOTT LLP

NOTICE IS HEREBY GIVEN that, on the advice of the Audit Committee of the Company, the Board of Directors of the Company resolved on December 10, 2017 that:

- (a) The resignation of Sam S. Mah Inc. on December 10, 2017, as auditors of the Company be accepted, and
- (b) Manning Elliott LLP, be appointed as auditors of the Company to hold office until the next annual meeting at a remuneration to be fixed by the directors.

In accordance with National Instrument 51-102 ("NI 51-102") we confirm that:

- (a) Sam S. Mah Inc. resigned as auditor of the Company at the request of the Company;
- (b) Sam S. Mah Inc. has not expressed any reservation or modified opinion on the Company's financial statements for the two most recently completed fiscal years;
- (c) the resignation of Sam S. Mah Inc. and appointment of Manning Elliott LLP as auditors of the Company were considered by the Audit Committee and approved by the Board of Directors of the Company;
- (d) in the opinion of the Board of Directors of the Company, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company. The Company therefore requests that each of Sam S. Mah Inc. and Manning Elliott in a letter addressed to the Commissions, state whether or not they agree with the information contained in this Notice; and

Dated: December 10, 2017

P2P INFO INC.

Per: <u>/s/ "Yan Zhang"</u> Yan Zhang Chief Financial Officer