

January 20, 2021

Attention: Continuous Disclosure

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

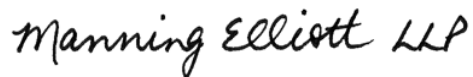
Dear Sirs/Mesdames:

Re: P2P Info Inc. (the “Company”)

We have read the Notice of Change of Auditor (the “Notice”) of the Company dated January 13, 2021, delivered to us pursuant to Part 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations*, and we confirm that we are in agreement with the information contained in that Notice based on our knowledge of the information that we have on the Company at this time.

We understand that the Notice of Change of Auditor, along with this letter and a similar letter from SHIM & Associates LLP will be filed with the securities regulatory authorities and provided to the Company’s registered shareholders with the meeting material relating to the Company’s next meeting of shareholders.

Yours truly,

A handwritten signature in cursive script that reads 'Manning Elliott LLP'.

MANNING ELLIOTT LLP