

March 28, 2019

British Columbia Securities Commission P.O. Box 10142, Pacific Centre 9<sup>TH</sup> Floor – 701 West Georgia Street Vancouver, B.C. V7Y 1L2

Canadian Securities Exchange 9<sup>th</sup> Floor – 220 Bay Street Toronto. ON M<sub>5</sub>J 2W<sub>4</sub>

Ontario Securities Commission 20 Queen Street West, 22nd Floor Toronto, ON M5H 3S8

Dear Sirs:

Re: Blocplay Entertainment Inc. (the "Company")

Notice Pursuant to National Instrument 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with our not being re-appointed as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated March 28, 2019 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,

DALE MATHESON CARR-HILTON LABONTE LLP CHARTERED PROFESSIONAL ACCOUNTANTS