

April 1, 2019

British Columbia Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Blocplay Entertainment Inc. (the "Company") Change of Auditor of Reporting Issuer

Change of Auditor of Reporting Issuer

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated March 28, 2019, delivered to us by the Company in respect of the change of auditor of the Company.

We have read the Company's Notice, dated March 28, 2019 pursuant to National Instrument 51-102 ("NI 51-102) and are in agreement with the statements contained in such Notice, other than we are not in a position to agree or disagree with the Company's statement that there were no reportable events, including disagreements, consultations, or unresolved matters as defined in NI 51-102 Continuous Disclosure Obligations, between the former auditor and the Company, that have occurred prior to March 28, 2019.

Yours truly,

## Jones & O'Connell LLP

Jones & O'Connell LLP Chartered Professional Accountants Licensed Public Accountants

cc: Board of Directors of Blocplay Entertainment Inc.