

September 17, 2015

British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs:

RE: NURAN WIRELESS INC. (FORMERLY 1014372 B.C. LTD.) (THE "COMPANY")

We are writing in accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated September 16, 2015 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

Smythe Ratcliffe LLP

Chartered Professional Accountants