



February 18, 2015

TO: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs:

**Re: Blackice Enterprise Risk Management Inc. (the "Company")**

We have read the Notice of Change of Auditor, sent to us on February 11, 2015 but dated February 2, 2015, from the Company (the "Notice") delivered to us pursuant to National Instrument 51-102-Continuous Disclosure Obligations.

In this regard, we advise as follows:

We are not in agreement with item 1. of the Notice as we have not resigned as auditors;

We are unable to comment on item 2. of the Notice;

We agree with item 3. of the Notice;

We are not in agreement with item 4. of the Notice as we are aware of a reportable event consisting of a disagreement, which has not been described in the Notice.

Yours truly,

*Manning Elliott LLP*