

November 22, 2017

Alberta Securities Commission
600, 250 5th Street SW
Calgary, Alberta T2P 0R4

British Columbia Securities Commission
701 West Georgia Street
Vancouver, British Columbia V7Y 1L2

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

Canadian Stock Exchange
200 - 1090 West Pender Street
Vancouver, British Columbia, V6E 2N7

Dear Sirs / Mesdames:

Re: **BlackIce Enterprise Risk Management Inc.** (the "Company")
Notice Pursuant to NI 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated November 22, 2017, 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,

Crowe MacKay LLP



cc: BlackIce Enterprise Risk Management Inc.