

May 15, 2017

VIA SEDAR

TO: British Columbia Securities Commission  
12<sup>th</sup> floor  
701 West Georgia Street  
Vancouver, BC V7Y 1L2

Alberta Securities Commission  
Suite 600 – 250 5<sup>th</sup> Street SW  
Calgary, Alberta  
T2P 0R4

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

**Re: Atlas Cloud Enterprises Inc. (the “Company”)  
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated May 10<sup>th</sup>, 2017 given by the Company to ourselves and Davison & Company LLP.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,



MNP LLP  
Chartered Professional Accounts