



KPMG LLP
Chartered Professional Accountants
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada

Telephone (604) 691-3000
Fax (604) 691-3031
Internet www.kpmg.ca

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

November 22, 2017

Dear Sirs/Mesdames:

Subject: BlackIce. Enterprise Risk Management Inc. (the “Company”)

We acknowledge receipt from the Company of a Notice of Change of Auditor dated November 22, 2017 in respect of the resignation of KPMG LLP as the auditors of the Company and the appointment of Crowe MacKay LLP effective November 22, 2017.

Pursuant to National Instrument 51-102, *Continuous Disclosure Obligations*, we have reviewed the information contained in the Company’s Notice of Change of Auditor dated November 22, 2017 (the “**Notice**”). Based on our knowledge, as of the date hereof, we confirm that we are in agreement with the statements contained in the Notice as they relate to us.

Yours very truly,

Chartered Professional Accountants

cc: BlackIce Enterprise Risk Management Inc.