



KPMG LLP
Bay Adelaide Centre
333 Bay Street Suite 4600
Toronto ON M5H 2S5
Canada

Telephone (416) 777-8500
Fax (416) 777-8818
Internet www.kpmg.ca

To: Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Attorney General (Prince Edward Island)
Financial Services Regulation Division Department of Government Services
(Newfoundland and Labrador)
Toronto Stock Exchange

Dear Sir/Madam

Re: Notice of Change of Auditors of Black Iron Inc. (the “Corporation”)

We have read the Notice of Black Iron Inc. dated May 14, 2018 and are in agreement with the statements contained in such Notice except that we are not in a position to agree or disagree with the Corporation’s statement that: a) The audit committee of the Corporation approved a proposal to engage the accounting firm of UHY McGovern Hurley LLP, Chartered Accountants as auditors of the Corporation for 2018.

Yours very truly,

Chartered Professional Accountants, Licensed Public Accountants
Toronto, Canada
May 22, 2018