

March 24, 2025

**British Columbia Securities Commission Alberta
Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Office of the Superintendent of Securities, Service Newfoundland and Labrador
Nova Scotia Securities Commission
Financial and Consumer Services Division, Prince Edward Island
Autorité des marchés financiers (Québec)
Financial and Consumer Affairs Authority of Saskatchewan**

Dear Sirs / Mesdames:

**Re: Spackman Equities Group Inc. (formerly Centiva Capital 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 March 24, 2025 (the "Notice"), and, based on our knowledge of such information at this time, we agree with the information contained in the Notice pertaining to our firm.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

cc: TSX Venture Exchange

