

May 22, 2018

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 Sirs/Mesdames:

We have reviewed the information contained in the Notice of Change of Auditor of Black Iron Inc. dated May 14, 2018 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to the predecessor auditor.

Yours truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants