

March 31, 2017

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs:

**RE: DRAGON LEGEND ENTERTAINMENT (CANADA) INC. (THE "COMPANY")
NOTICE PURSUANT TO NATIONAL INSTRUMENT 51-102 – CHANGE OF AUDITOR**

Please be advised that, in connection with National Instrument 51-102, a copy of the Notice of change of Auditors (the "Notice") dated March 31, 2017 in respect of the above captioned change of auditors has been delivered to us. We have read the Notice and, based on our knowledge of the information at this date, we agree with its contents as it pertains to Morgan & Company LLP, Chartered Professional Accountants.

Yours very truly,



Chartered Professional Accountants

cc: Canadian Securities Exchange