

March 16, 2015

British Columbia Securities Commission
P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, B.C. V7Y 1L2

-and to-

Alberta Securities Commission
4th Floor, 300 – 5th Avenue S.W.
Calgary, Alberta T2P 3C4

Dear Sirs/Mesdames:

**Re: Smartcool Systems Inc.
Notice Pursuant to National Instrument 51-102 – Change of Auditor**

As required by the National Instrument 51-102 and in connection with our engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated March 16, 2015, and agree with the information contained therein, based upon our knowledge of the information relating to said notice and of the Company at this time.

Yours truly,



De Visser Gray LLP
Per: Keith C. Macdonald Ltd.