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PSP Family of Funds
1345 Avenue of The Americas, 3rd Fl
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To Whom It May Concern:

This letter is to formally acknowledge that PSP Family of Funds (PSP Multi-Manager Fund) terminated Spicer Jeffries LLP as its independent registered public accounting firm via telephone in October, 2015.

Spicer Jeffries LLP

Cc: Securities and Exchange Commission
Office of the Chief Accountant