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ACAL GROUP
CHARTERED ACCOUNTANTS
PCAOB & CPAB Registrant

October 17, 2012

British Columbia Securities Commission

Alberta Securities Commission

Manitoba Securities Commission

Re: GRAND PEAK CAPITAL CORP. (the "Company") – Change of Auditor

Dear Sirs:

Please be advised that, in connection with National Instrument 51-102, we hereby notify you that we have read the Company's Notice of Change of Auditor dated October 17, 2012 (the "Notice") and, based on our knowledge at this time, are in agreement with the statements contained in the Notice.

We understand that the Notice, this letter, and a letter from the successor auditor will be disclosed in the Information Circular to be mailed to all shareholders of the Company in connection with the Company's next annual general meeting, at which meeting action will be taken concerning the appointment of auditors.

Yours truly,

ACAL Group, Chartered Accountants

A handwritten signature in black ink that reads "Anthony Chan". The signature is written in a cursive, flowing style.

per: Mr. Anthony Chan, C.A.