

SUITE 1850 - 1066 WEST HASTINGS STREET
VANCOUVER, BC V6E 3X2

T: 604.683.3850
F: 604.688.8479



A CHAN AND COMPANY LLP
CHARTERED ACCOUNTANTS

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:

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated October 17, 2012, given by the Company to ourselves and ACAL Group, Chartered Accountants.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,

A handwritten signature in black ink that reads 'Anthony Chan'.

A CHAN & CO LLP