

January 15, 2015

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Quebec Securities Commission

Dear Sirs/Mesdames:

**Re: Gravitas Financial Inc. (the “Company”)**

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated January 12, 2015 delivered to us by the Company in respect of the change of auditor of the Company, to be effective as of January 12, 2015.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Collins Barrow Toronto LLP that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statement therein.

Yours truly,

*Collins Barrow Toronto LLP*

Licensed Public Accounts  
Chartered Accountants.