

January 15, 2015

Alberta Securities Commission
Autorité des marchés financiers
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs:

**Re: Gravitas Financial Inc. (“the Corporation”)
Notice of Change of Auditor Pursuant to NI 51-102 (Part 4.11)**

In accordance with Section 4.11 of National Instrument 51-102, we have reviewed the Corporation’s Change of Auditor Notice (“the Notice”) dated January 12, 2015. Based on our information as of this date we agree with the statements contained in the Notice.

Yours truly,



Chartered Professional Accountants,
Licensed Public Accountants