

McGovern Hurley

Audit. Tax. Advisory.

February 11, 2020

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Autorite Des Marches Financiers (Quebec)

Dear Sirs/Mesdames:

Re: Gravitas Financial Inc.

We have reviewed the information contained in the Change of Auditor Notice of Gravitas Financial Inc. dated February 11, 2020 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to MNP LLP.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants