

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.

Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor of Gravitas Financial Inc. dated February 11, 2020 (the “**Notice**”) and, based on our knowledge of such information at this time:

1. We agree with the statements in the second paragraph (a), the second paragraph (b) and paragraph (d) of the Notice;
2. We have no basis upon which to agree or disagree with first paragraph (a), first paragraph (b) or paragraph (c) of the Notice.

Yours very truly,



Chartered Professional Accountants
Toronto, Ontario