

McGovern Hurley

Audit. Tax. Advisory.

December 18, 2023

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: Copland Road Capital Corporation

We have reviewed the information contained in the Change of Auditor Notice of Copland Road Capital Corporation dated December 18, 2023 (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 Dale Matheson Carr-Hilton Labonte LLP.

Yours truly,

McGovern Hurley LLP

/s/ "McGovern Hurley LLP"

Chartered Professional Accountants
Licensed Public Accountants