



Ross Pope LLP
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February 6, 2017

To:

**Gunpowder Capital Corp.
British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission**

Dear Sirs/Mesdames: Re: Gunpowder Capital Corp.

Please be advised that we have read the Notice of Change of Auditor dated February 6, 2017 of Gunpowder Capital Corp. and, in accordance with Section 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations*, we confirm that we agree with the statements contained therein.

Yours very truly,

Ross Pope LLP

**Chartered Professional Accountants
Licensed Public Accountants**