

McGovern, Hurley, Cunningham, LLP

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February 6, 2017

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

RE: Gunpowder Capital Corp.

We have reviewed the information contained in the Change of Auditor Notice of Gunpowder Capital Corp. dated February 6, 2017 (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 Ross Pope LLP.

Yours truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP



Chartered Accountants
Licensed Public Accountants

JG:sl