



251 Consumers Road, Suite 800  
Toronto, Ontario  
M2J 4R3  
Canada

Tel 416-496-1234  
Fax 416-496-0125  
Email [info@mcgovernhurley.com](mailto:info@mcgovernhurley.com)  
Web [mcgovernhurley.com](http://mcgovernhurley.com)

September 13, 2019

Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission

Dear Sirs/Mesdames:

We have reviewed the information contained in the Notice of Change of Auditor of Gunpowder Capital Corp. dated September 13, 2019 (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 the successor auditor.

Yours truly,

McGovern Hurley LLP

Chartered Professional Accountants  
Licensed Public Accountants