

CHANGE OF AUDITOR NOTICE Pursuant to National Instrument 51-102 ("NI 51-102"), Section 4.11

Item 1 - Former Auditors:

- 1) The Former Auditors resigned as the Corporation's auditors effective September 13th, 2019.
- 2) The resignation of the Former Auditors and the appointment of the Successor Auditors has been considered and approved by the Corporation's audit committee and board of directors.
- 3) The appointment of the Former Auditors as the Corporation's auditor was effective as at February 6th, 2017. During the term of the Former Auditors' appointment as Auditors for the Corporation, the Former Auditors did not deliver an audit report to the Corporation's board of directors which contained a modified opinion.
- 4) There have been no "reportable events" involving McGovern Hurley LLP. A reportable event means a disagreement, a consultation or an unresolved issue, all as further defined in NI 51-102.

Item 2 – Successor Auditors:

- The Board of Directors of the Corporation approved the appointment of Davidson & Company LLP, Chartered Professional Accountants ("DCLLP") as successor auditors of the Corporation on September 13th, 2019.
- 2) To the date hereof, there have been no reportable events involving DCLLP.

Dated at Toronto on this 13th day of September, 2019

Gunpowder Capital Corp.
By: /s/ Frank Kordy
Frank Kordy Secretary & Director
By: <u>/s/ Paul Haber</u>
Paul Haber CFO