

July 11, 2011

British Columbia Securities Commission  
9<sup>th</sup> Floor, 701 West Georgia Street  
Vancouver, BC V7Y 1L2

Ontario Securities Commission  
20 Queen Street West, Suite 1903  
Toronto, ON M5H 3S8

Alberta Securities Commission  
Suite 600, 250 5<sup>th</sup> Avenue SW  
Calgary, AB T2P 0R4

Yukon Superintendent of Securities  
2134 2<sup>nd</sup> Avenue  
Whitehorse, YK Y1A 5H6

Canadian National Stock Exchange  
1220-1111 West Hastings Street  
Vancouver, BC V6E 2J3

Dear Sirs:

**Re: Gravis Energy Corp. (the "Company")  
Notice of Change of Auditor**

We have read the statements made by the Company in the attached copy of the Change of Auditor Notice dated July 5, 2011, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the Change of Auditor Notice dated July 5, 2011 except that we have no basis to agree or disagree with the following statement: there are no reportable events (as defined in 7(e) of National Instrument 51-102).

Yours truly,

SATURNA GROUP CHARTERED ACCOUNTANTS LLP



cc. Gravis Energy Corp.