

December 23, 2016

Attention: David Goertz, CPA, CA

Dale Matheson Carr-Hilton Labonte LLP
Suite 1500, 1140 West Pender Street
Vancouver, BC V6E 4G

Dear David:

Re: Gravis Energy Corp. (the "Company")

Based on your correspondence dated December 20, 2016, please be advised that we are not aware of any circumstances which you should take into account which might influence your decision to accept this engagement.

1. We are not aware of any information that might bear on the integrity of management.
2. We are not aware of any disagreements with management about accounting principles, auditing procedures, or other similarly significant matters.
3. We did not make any communications to the audit committee or management regarding fraud, illegal acts, or internal control matters.
4. We understand that the reason for the change in auditors is due to the Company's pending acquisition of a Korean pharmaceutical company for whom you are the auditors.

Further, we are not aware of any ongoing business of which you should be aware.

Yours truly,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP



Per: Lonny Wong, CPA, CA

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