

January 22, 2020

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, B.C. V7Y 1L2

-and to-

Alberta Securities Commission  
Suite 600, 250 – 5<sup>th</sup> St. SW  
Calgary, Alberta T2P 0R4

Dear Sirs/Mesdames:

**Re: Hapuna Ventures Inc. (the “Company”)  
Notice Pursuant to National Instrument 51-102 – Change of Auditor**

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As required by the National Instrument 51-102, we have reviewed the information contained in the Company’s Notice of Change of Auditor, dated January 21, 2020 and agree with the information contained therein, based upon our knowledge of the information relating to said notice and of the Company at this time.

Yours truly,



**CHARTERED PROFESSIONAL ACCOUNTANTS**