

December 23, 2016

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Superintendent of Securities Government of Yukon
Canadian Securities Exchange

Dear Sirs:

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

We have read the statements by the Company in the Notice of Change of Auditor (the "Notice") dated December 22, 2016, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We confirm that we are in agreement with the statements contained in the Notice.

Yours truly,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP

