

July 17, 2019

TO: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
TSX Venture Exchange

Dear Sir/Madam:

**Re: Pepcap Resources, Inc. (the “Company”)**

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We have read the Notice of Change of Auditor for Pepcap Resources, Inc. dated July 17, 2019 (the ‘Notice’), which we understand will be filed pursuant to National Instrument 51-102.

Based on the information available to us, we agree with the statements set out in the Notice as it relates to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to DMCL Chartered Professional Accountants.

Yours truly,

A handwritten signature in black ink that reads 'MNP LLP' in a cursive, slightly stylized font.

**MNP LLP**

Chartered Professional Accountants