

McGovern Hurley

Audit. Tax. Advisory.

December 12, 2023

To: Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

And To: Orecap Invest Corp.
MNP LLP

Dear Sirs/Mesdames:

We have reviewed the information contained in the Notice of Change of Auditor of Orecap Invest Corp. dated December 12, 2023 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to the successor auditor.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants