

April 1, 2019

The General Partners of:  
Gravitas Select Flow-Through L.P. 2016  
Gravitas Select Flow-Through L.P. 2017  
Gravitas Select Flow-Through L.P. 2018  
Gravitas Select Flow-Through Limited Partnership III  
Gravitas Special Situations Limited Partnership  
Gravitas Special Situations Fund  
Gravitas Short-Duration Flow-Through L.P. 2017  
Gravitas Short-Duration Flow-Through L.P. 2018  
333 Bay Street, Suite 1720  
Toronto, ON M5H 2R2

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of Gravitas Select Flow-Through L.P. 2016, Gravitas Select Flow-Through L.P. 2017, Gravitas Select Flow-Through L.P. 2018, Gravitas Select Flow-Through Limited Partnership III, Gravitas Special Situations Limited Partnership, Gravitas Special Situations Fund, Gravitas Short-Duration Flow-Through L.P. 2017, Gravitas Short-Duration Flow-Through L.P. 2018 ("the Partnerships") as at December 31, 2018 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Partnerships and its related entities or persons in financial reporting oversight roles at the Partnerships and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Partnerships and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2018 to April 1, 2019.

We hereby confirm that MNP is independent with respect to the Partnerships within the meaning of the Code of Professional Conduct of the Institute of Chartered Professional Accountants of Ontario as of April 1, 2019.

This report is intended solely for the use of the General Partner, management and others within the Partnerships and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,

*MNP LLP*

**Chartered Professional Accountants  
Licensed Public Accountants**

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