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April 25, 2017

Private and confidential

To the various Securities Commissions and similar regulatory authorities in Canada

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: The Canadian Bioceutical Corporation – Change of Auditor

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of The Canadian Bioceutical Corporation dated April 25, 2017 (the "Notice") and, based on our knowledge of such information at this time, we agree the statements (c) to (d) and we have no basis to agree with statements (a) and (b) contained in the Notice.

Yours truly,

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants
Licensed Public Accountants