

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 Biocetical 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 Biocetical 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, slightly slanted style.

Chartered Professional Accountants  
Licensed Public Accountants