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February 10, 2014

To the various Securities Commissions and
similar regulatory authorities in Canada

Dear Sirs, Madams,

RE: Opsens Inc. (the "Company")

We refer to the short-form prospectus of the Company dated February 10, 2014, relating to the sale and issue of Units and Common Shares.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated November 25, 2013, to the shareholders of the Company on the following financial statements:

- Consolidated statement of financial position as at August 31, 2013 and August 31, 2012;
- Consolidated statements of loss, comprehensive loss, changes in equity and cash flows for the years ended August 31, 2013 and 2012, and a summary of significant accounting policies and other explanatory information.

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

Deloitte LLP [1]

[1] CPA auditor, CA, permit accountancy permit No. A112991