

September 18, 2014

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Cynapsus Therapeutics Inc.

We have reviewed the information contained in the Notice of Change of Auditor of Cynapsus Therapeutics Inc. dated September 18, 2014 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*. Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice.

Yours very truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP



**Chartered Accountants
Licensed Public Accountants**