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September 18, 2014

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

Dear Sirs/Mesdames:

Re: **Cynapsus Therapeutics Inc.**

Notice of Change of Auditor September 18, 2014 (the "Notice")

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice, except that we have no basis to agree or disagree with item 4 included in the Notice.

Yours sincerely,

Chartered Professional Accountants Licensed Public Accountants

Ernst & young LLP

cc: The Board of Directors, Cynapsus Therapeutics Inc.