

HELIUS MEDICAL TECHNOLOGIES, INC.

41 University Drive Suite 400, Newtown PA 18940

NOTICE OF CHANGE OF AUDITOR

To: Davidson & Company LLP
And to: BDO Canada LLP
And to: British Columbia Securities Commission
And to: Alberta Securities Commission
And to: Ontario Securities Commission
And to: Canadian Securities Exchange

TAKE NOTICE THAT effective February 19, 2015, Davidson & Company LLP, the current auditor of Helius Medical Technologies, Inc. (the "Company") resigned as auditor at the Company's request. Management of the Company will fill the vacancy by appointing BDO Canada LLP as auditor of the Company to audit the financial statements of the Company commencing with the year ended March 31, 2015.

TAKE FURTHER NOTICE THAT:

- (a) there have been no reservations contained in the auditor's reports on the annual financial statements of the Company for one fiscal year immediately preceding the date of this notice or for any period subsequent to the most recently completed period for which an audit report was issued;
- (b) the resignation of Davidson & Company LLP and the appointment of BDO Canada LLP was considered and approved by the board of directors of the Company; and
- (c) in the opinion of the Company, no reportable events (as defined in National Instrument 51-102) occurred. "Reportable Event" means disagreements or unresolved issues between the Company and Davidson & Company LLP and consultations between the Company and BDO Canada LLP.

Date at Vancouver, British Columbia the 19th day of February, 2015.

BY ORDER OF THE BOARD
HELIUS MEDICAL TECHNOLOGIES, INC.

Per: "*Amanda Tseng*"

Amanda Tseng
Chief Financial Officer