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February 19, 2015

British Columbia Securities Commission
701 W. Georgia Street,
P.O. Box 10142, Pacific Centre
Vancouver, BC, V7Y 1L2

Alberta Securities Commission
Suite 600, 250 - 5th Street SW,
Calgary, AB, T2P 0R4

Ontario Securities Commission
20 Queen Street West, Suite 1903
Toronto, ON, M5H 3S8

Canadian Securities Exchange
220 Bay Street, 9th Floor
Toronto, ON, M5J 2W4

Dear Sirs:

Re: **Helius Medical Technologies, Inc. (the "Company")**
Notice Pursuant to National Instrument 51-102-Change of Auditor ("Notice")

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the notice of change of auditor (the "Notice") issued on February 19, 2015 by the Company and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Company and filed on the SEDAR and CSE websites.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,

(signed) "BDO CANADA LLP"

Chartered Accountants
BLK/sh