

December 20, 2017

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC V7Y 1L2

Alberta Securities Commission
600 – 250 Fifth Street SW
Calgary, AB T2P 0R4

Ontario Securities Commission
2000 – 20 Queen Street West
Toronto, ON M5H 3S8

Dear Sirs:

**Re: PreveCeutical Medical Inc. (the “Company”)
Change of Auditor**

We are writing in accordance with Section 4.11(6)(a)(ii)(B) of National Instrument 51-102 *Continuous Disclosure Obligations* (“NI 51-102”). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated December 20, 2017 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

Smythe LLP

Chartered Professional Accountants