

December 8, 2021

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Canadian Securities Exchange

Dear Sirs:

**Re: Relay Medical Corp.
Notice of Change of Auditor Pursuant to National Instrument NI 51-102 -
Continuous Disclosure Obligations (“NI 51-102”)**

In accordance with Section 4.11 of National Instrument 51-102, we have reviewed the Company’s Notice of Change of Auditor (“the Notice”) dated December 7, 2021. Based on our information as of this date, we agree with the Statements #(1), #(2), #(5) contained in the Notice. We have no basis to agree or disagree with Statement #(3) contained in the Notice.

Yours truly,

A handwritten signature in black ink that reads 'MNP LLP' in a cursive, slightly stylized font.

**Chartered Professional Accountants
Licensed Public Accountants**