

Jackson & Co., LLP

Chartered Professional Accountants
Licensed Public Accountants

4800 Dundas St West, Suite 207
Toronto, Ontario M9A 1B1
TEL: 416-626-0111
FAX: 416-626-0575

December 17, 2021

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

Dear Sirs/Mesdames:


RE: Relay Medical Corp. (the "Company") Change of Auditor or Reporting Issuer,

We acknowledge receipt of as Notice of Change of Auditor (the "Notice") dated December 7, 2021, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Jackson & Co., LLP that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

We trust the foregoing is satisfactory.

Yours very truly,



Jackson & Co, LLP
Chartered Professional Accountants

Cc: Board of Directors of Relay Medical Corp.