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May 31, 2017

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

Dear Sirs/Mesdames:

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of AREV Nutritional Science Inc. dated May 31, 2017 (the "Notice") and, based on our knowledge of such information at this time, we confirm that we agree with the statements contained in the Notice in as far as they relate to us. We have no basis to agree or disagree with the statements made in paragraphs (b), (d) and (f) of the Notice.

Yours very truly,

Collins Barrow Calgary LLP

A handwritten signature in black ink that reads "Terry Booth".

Terry D. Booth, FCPA, FCA, CF
Partner

TDB/kab