

January 8, 2018

- TO: Biosenta Inc. (the "Company") Canadian Securities Exchange Ontario Securities Commission
- RE: Change of Auditor Notice under Section 4.11(5) of National Instrument 51-102 Continuous Disclosure Obligations (NI 51-102)

As required by the National Instrument 51-102, we acknowledge receipt of the Company's Notice of Change in Auditor, dated December 21, 2017 (the "Notice").

We have reviewed the Notice and, based on our knowledge, agree with the statements contained therein.

Yours truly,

MNPLLP

MNP LLP



