

February 4, 2019

To: **British Columbia Securities Commission**

PO Box 10142, Pacific Centre  
9th Floor, 701 West Georgia Street  
Vancouver, BC V7Y 1L2

**Canada Securities Exchange**

100 King Street West  
Suite 7200  
Toronto, ON M5X 1E1

**Pivot Pharmaceuticals Inc. (the “Company”)**

**Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by National Instrument 51-102, we have reviewed the information contained in the notice dated February 4, 2019 given by the Company to ourselves and Sadler, Gibb & Associates LLC.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,



**MNP LLP**

**Chartered Professional Accountants**