



February 4, 2019

Canadian Securities Exchange
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Pivot Pharmaceuticals Inc. (the “Company”)
Notice of Change of Auditor**

We have read the notice of change of auditor of the Company (the “Notice”) dated February 4, 2019 delivered to us pursuant to National Instrument 51-102. We report that with respect to the statements contained in the Notice, we are not aware of any inaccuracies contained in the Notice as they relate to our Firm, and that:

- we are unable to agree or to disagree with the statement that the Audit Committee and the board of directors of the Company has considered and approved the dismissal of Sadler, Gibbs & Associates, LLC and the appointment of MNP, LLP as successor auditor; and
- there have been no “reportable events” as defined in National Instrument 51-102 or reservations contained in the independent auditor’s reports issued by us on the financial statements prepared by the Company for the years ended January 31, 2018 and 2017.

Sincerely,

/s/ Sadler, Gibb & Associates, LLC

Sadler, Gibb & Associates, LLC

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