

JAMES STAFFORD

James Stafford, Inc.
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13 February 2014

British Columbia Securities Commission

9th Floor, 701 West Georgia Street
Vancouver, BC V7Y 1L2

Ontario Securities Commission

20 Queen Street West, 22nd Floor
Toronto, ON M5H 3S8
Attention: Executive Director

Canadian Securities Exchange

CNSX Markets Inc.
220 Bay Street, 9th Floor
Toronto, Ontario M5J 2W4

Pacific Therapeutics Ltd.

Suite 1500 – 409 Granville Street
Vancouver, BC V6C 1T2

Subject: Pacific Therapeutics Ltd. (the “Company”)

Dear Sirs:

As required by National Instrument 51-102, we have reviewed the information contained in the Company’s Notice of Change of Auditor dated 3 February 2014 and we agree with the information contained in such notice.

We understand that the Notice of Change of Auditor, along with this letter and a similar letter from Leed Advisors Inc. Chartered Accountants will be provided to the Company’s registered shareholders with the meeting materials relating to the Company’s next annual general meeting of shareholders.

Yours truly,
JAMES STAFFORD

Per: *“Bradley Stafford”*
J. Bradley Stafford
Chartered Accountant