

December 13, 2017

**Autorité des Marchés Financiers  
Alberta Securities Commission  
British Columbia Securities Commission  
Manitoba Securities Commission  
New Brunswick Securities Administration Branch  
Newfoundland and Labrador Securities Commission  
Northwest Territories Superintendent of Securities  
Nova Scotia Securities Commission  
Nunavut Registrar of Securities  
Ontario Securities Commission  
PEI Securities Office  
Saskatchewan Financial and Consumer Affairs Authority  
Yukon Registrar of Securities  
Canadian Securities Exchange**

**Re: Ortho Regenerative Technologies Inc. – Change of Auditor**

Dear Sirs,

We have read the statement made by Ortho Regenerative Technologies Inc. in the attached copy of notice of change of auditor dated December 13, 2017 (the “Notice”), which we understand will be filed pursuant to Section 4.11 of the National instrument 51-102 *Continuous Disclosure Obligations* and confirm our agreement with the information contained in the Notice pertaining to our firm.

We trust the foregoing is satisfactory.

Yours very truly,

**MNP** SENCRL, srl

**MNP S.E.N.C.R.L., s.r.l**

Encl.