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Alberta Securities Commission
Autorité des Marchés Financiers
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

December 15, 2017

Ortho Regenerative Technologies Inc. - Change of Auditor

Dear Sirs/Mesdames:

We have read the statements made by Ortho Regenerative Technologies Inc. in the attached copy of notice of change of auditor, dated December 13, 2017, which we understand will be filed pursuant to Section 4.11 of 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,

Chartered Professional Accountants