

December 20, 2017

British Columbia Securities Commission

P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, British Columbia
V7Y 1L2

Alberta Securities Commission

Suite 600, 250-5th St. SW
Calgary, Alberta, T2P 0R4

Ontario Securities Commission

20 Queen Street West
20th Floor
Toronto ON, M5H 3S8

Dear Sirs/Mesdames,

RE: Notice of Change of Auditor for Preveceutical Medical Inc.

We, have reviewed the Notice of Change of Auditor for Preveceutical Medical Inc. (the "Company") pursuant to Section 4.11(7) of National Instrument 51-102 and confirm we agree with each statement in the notice which are as follows:

1. Buckley Dodds LLP was asked by the Company to resign as auditor of the Company effective December 20, 2017;
2. the resignation of Buckley Dodds Parker LLP and the appointment of Smythe LLP as the Company's auditor have been considered and approved by the Company's Audit Committee and Board of Directors;
3. there were no reservations in Buckley Dodds Parker LLP's audit report for the Company's financial statements for the years ended December 31, 2016 and 2015; and
4. there have been no "reportable events" within the meaning assigned under subsection 4.11(1) of NI 51-102.

Yours Truly,



Geoffrey Dodds, CPA, CA
Partner