

McGovern Hurley

Audit. Tax. Advisory.

October 2, 2020

Authorite des Marchés Financiers
Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Services Commission
Government of Yukon Department of Community Services
Government of Nunavut Department of Justice
Government of the Northwest Territories
Office of the Superintendent of Securities
The Manitoba Securities Commission
Nova Scotia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Office of the Superintendent of Securities, Prince Edward Island
Securities Commission of Newfoundland
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: 01 Communique Laboratory Inc.

We have reviewed the information contained in the Change of Auditor Notice of 01 Communique Laboratory Inc. dated September 24, 2020 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to Shimmerman Penn LLP.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants