



September 24, 2020

Shimmerman Penn LLP
McGovern Hurley LLP

Re: Notice of Change of Auditors

In compliance with section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations ("NI 51-102"), please be advised as follows:

1. On September 24, 2020, Shimmerman Penn LLP resigned as 01 Communique Laboratory Inc. ("01") auditors. On September 24, 2020 McGovern Hurley LLP was appointed as 01's successor auditors.
2. Shimmerman Penn LLP have resigned at 01's request.
3. The board of directors of 01 and its audit committee have approved the resignation of Shimmerman Penn LLP and the appointment of McGovern Hurley LLP.
4. None of Shimmerman Penn LLP's auditors' reports on 01's financial statements for the two most recent fiscal years ended October 31, 2019 contained a modified opinion.
5. The Board of Directors is of the opinion that there are no "reportable events" as such term is defined in section 4.11(1) of NI 51-102 which occurred in connection with the audit of the two most recently completed fiscal years or for any period subsequent to the most recently completed fiscal period for which an auditors' report was issued.

Please review this letter and advise the Board of Directors of the Corporation in writing whether you agree, disagree (including the reasons why) or have no basis to agree or disagree with each statement contained in this Notice.

It is further requested that you address your response to the relevant securities regulatory authorities (list of addresses attached hereto) and deliver the response to us as soon as possible.

01 COMMUNIQUE LABORATORY INC.

/s/ Brian Stringer

Brian Stringer
Chief Financial Officer

List of Addresses

Alberta Securities Commission
4th Floor, 300-5th Avenue, S.W.
Calgary, AB T2P 3C4

Authorite des Marches Financiers
800, Square Victoria, 22e etage
C.P. 246, Tour de la Bourse
Montreal, QU H4Z 1G3

British Columbia Securities Commission
701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, BC V1Y 1L2

Nova Scotia Securities Commission
P.O. Box 458
Halifax, NS B3J 2P8

New Brunswick Securities Commission
85 Charlotte Street, Suite 300
Saint John, NB E2L 2J2

The Manitoba Securities Commission
500-400 St. Mary Avenue
Winnipeg, MB R3C 4K5

Saskatchewan Financial Services Commission
Suite 601-1919 Saskatchewan Drive
Regina, SK S4P4H2

Securities Commission of Newfoundland
P.O. Box 8700
2nd Floor, West Block
Confederation Building
St. John's NFLD A1B 4J6

Superintendent of Securities
Government of Prince Edward Island
4th Floor, Shaw Building
95 Rochford Street
P.O. Box 2000
Charlottetown, PEI C1A 7N8

Government of Nunavut
Department of Justice
Legal Registries Division
P.O. Box 1000, Station 570
1st Floor, Brown Building
Iqaluit, Nunavut X0A 0H0

Ontario Securities Commission
Box 55, 1903
20 Queen Street West
Toronto, ON M5H 3S8

Government of the Northwest Territories
Office of the Superintendent of Securities
P.O. Box 1320
Yellowknife, Northwest Territories X1A 2L9

Government of Yukon
Department of Community Services
Law Centre, 3rd Floor
2130 Second Avenue
Whitehorse, Yukon Y1A 5H6

TSX Venture Exchange
10th Floor, 300 – 5th Avenue SW
Calgary, AB T2P 3C4