

October 2, 2020

Alberta Securities Commission  
British Columbia Securities Commission  
The Manitoba Securities Commission  
Financial and Consumer Services Commission, New Brunswick  
Office of the Superintendent of Securities, Service Newfoundland & Labrador  
Office of the Superintendent of Securities, Northwest Territories  
Nova Scotia Securities Commission  
Nunavut Securities Office  
Ontario Securities Commission  
The Office of the Superintendent of Securities, Consumer, Corporate and  
Insurance Services Division, Prince Edward Island  
Autorité des marchés financiers  
Financial and Consumer Affairs Authority of Saskatchewan  
Office of the Yukon Superintendent of Securities

Irwin J. Choleva, Partner  
Email: [icholeva@spllp.com](mailto:icholeva@spllp.com)

Dear Sirs/Mesdames:

**01 COMMUNIQUE LABORATORY INC.  
NOTICE OF CHANGE OF AUDITORS - DATED SEPTEMBER 24, 2020**

Pursuant to National Instrument 51-102 (section 4.11), we confirm that we have read the above noted Notice of Change of Auditors (“the Notice”) of 01 Communique Laboratory Inc. (“the Corporation”) dated September 24, 2020. Based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to our firm with the following exception. Shimmerman Penn LLP resigned as the Corporations auditors on September 15, 2020.

Yours very truly,

***Shimmerman Penn LLP***



Irwin J. Choleva, CPA, CA

c.c.: The Board of Directors, 01 Communique Laboratory Inc.