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To Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission  
The Manitoba Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Office of the Superintendent of Securities, Newfoundland and Labrador  
Financial and Consumer Services Commission, New Brunswick  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Prince Edward Island

December 30, 2019

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditors of MediPharm Labs Corp.**

We have read the Notice of MediPharm Labs Corp. dated December 27, 2019 and are in agreement with the statements contained in such Notice.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants, Licensed Public Accountants