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December 17, 2019

Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: Nanalysis Scientific Corp. (the "Corporation")

As required by National Instrument 51-102, we have reviewed the information contained in the notice of change of auditor (the "**Notice**") for Nanalysis Scientific Corp. dated December 17, 2019 and, based upon our firm's knowledge of the circumstances, we do not disagree with the information contained in the Notice.

Yours truly,

"Crowe MacKay LLP"

Chartered Professional Accountants