

RICHTER

February 6, 2020

To: **Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Nova Scotia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission, New Brunswick
Prince Edward Island Office of the Superintendent of Securities Office
Securities NL Financial Services Regulation Division, Department of Government Services**

Re: Notice of Change of Auditor of Theralase Technologies Inc.

Dear Sir / Madam:

As required by Section 4.11 of National Instrument 51-102, Continuous Disclosure Obligations, we have reviewed the Company's Change of Auditor Notice dated February 6, 2020 and agree with the information contained therein, based upon our knowledge of the information relating to the said Notice and of the Corporation at this time.

Yours very truly,



Richter LLP
Chartered Professional Accountants

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