

February 7, 2020

CC: 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

Dear Gentleman:

Theralase Technologies, Inc.

Notice Pursuant to National Instrument 51-102 - Change of Auditor

As required by the National Instrument 51-102, we have reviewed the change of auditor notice of Theralase Technologies, Inc. dated February 6, 2020 (the "Notice") and based on our knowledge of such information at this time, we agree with statements (1), (3), (4) and (5) as they pertain to Marcum LLP. We have no basis to agree or disagree with statement (2) contained in the Notice.

Yours very truly,

Marcum LLP



Certified Public Accountants