

October 7, 2024

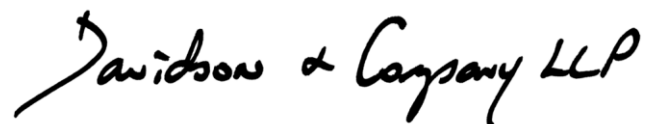
**Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Autorite des Marches Financiers
Nova Scotia Securities Commission**

Dear Sirs / Mesdames:

**Re: PharmaCielo Ltd. (the "Company")
Notice Pursuant to NI 51-102 - Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated October 1, 2024 and October 7, 2024 (the "Notice"), and, based on our knowledge of such information at this time, we agree with the information contained in the Notice pertaining to our firm.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

cc: TSX Venture Exchange

