

April 15, 2026

To: Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Autorité des marchés financiers (Québec)

RE: Notice of Change of Auditor for Neural Therapeutics Inc.

Dear Sirs/Mesdames:

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated April 15, 2026 delivered to us by Neural Therapeutics Inc., pursuant to National Instrument 51-102 — *Continuous Disclosure Obligations of the Canadian Securities Administrators*.

We have reviewed the Notice and, based on our knowledge at this time, we are in agreement with the statements contained in the Notice as it pertains to our firm.

Yours truly,

Horizon Assurance LLP

**Chartered Professional Accountant
Licensed Public Accountant**