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December 5, 2016

To: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange

Dear Sirs/Mesdames:

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Abattis Bioceuticals Corp. dated December 5, 2016 (the "Notice") and, based on our knowledge of such information at this time, we confirm that we agree with the statements contained in the Notice in as far as they relate to us. We have no basis to agree or disagree with the statements made in paragraph (d) and (f) of the Notice.

Yours very truly,

A handwritten signature in black ink that reads "Deloitte LLP". The letters are cursive and somewhat stylized.

Chartered Professional Accountants