

March 15, 2019

TO: Ontario Securities Commission

Dear Sirs/Mesdames:

**RE: Biosenta Inc.
Notice of Change of Auditor dated February 14, 2019**

MNP LLP Chartered Professional Accountants was unaware of the filing of a Notice of Change of Auditor dated February 14, 2019 (the “**Notice**”) on March 4, 2019 by Biosenta Inc. (the “**Company**”) until we were advised of same by the Ontario Securities Commission. We have since reviewed the Notice and, further to our obligation as predecessor auditor of the Company under section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* (“**NI 51-102**”), respond to the Company’s statements as follows:

- (1) MNP LLP has no basis to agree or disagree with the timing or content of the decisions of the Board of Directors described at paragraph (1) of the Notice.
- (2) To the extent that paragraph (1) of the Notice implies the Company requested the resignation of MNP LLP, MNP LLP disagrees with the implication and clarifies that the Company did not communicate to MNP LLP the Board of Directors’ request for our resignation.
- (3) To the extent that paragraph (2) of the Notice implies receipt of the resignation of MNP LLP, MNP LLP disagrees with the implication and clarifies that MNP LLP did not tender its resignation to the Company, but was terminated by the Company on the Company’s appointment of a successor.
- (4) MNP LLP agrees with the content of the Notice at paragraphs (3) and (4) insofar as they apply to the fiscal year ended September 30, 2017, but disagrees to the extent the paragraphs refer to the fiscal year ended September 30, 2016 on the basis that MNP LLP issued no opinion over the fiscal year ended September 30, 2016, which was audited by another firm.

Your truly,



Chartered Professional Accountants
Licensed Public Accountant

cc: Dene Rogers, President & CEO