January 28, 2019

Canadian Securities Exchange
220 Bay Street, 9th Floor
Toronto ON M5J 2W4

Dear Sirs and Mesdames:

RE: Abacus Health Products, Inc. (the "Issuer")
ISIN: CA00258K1049

We confirm that Odyssey Trust Company has been appointed as Transfer Agent and Registrar for the Subordinate Voting Shares of the Issuer in the City of Vancouver and Calgary.

We confirm that the Issuer has elected to use generic certificates in accordance with the standards set by the Securities Transfer Association of Canada. We maintain an inventory of security paper and can process transfers of ownership and issue certificates in accordance with these standards on a timely basis. Our normal fee for transferring ownership is $50.00 and includes five issuances.

Yours truly,

ODYSSEY TRUST COMPANY

Per: _____
Frank Kailik, Director