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January 21, 2019

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: **Covalon Technologies Ltd. (the "Company") - Change of Auditor**

Pursuant to National Instrument 51-102 - Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated January 21, 2019 (the "**Notice**") and, based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours very truly,

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants  
Toronto, Ontario