



January 21, 2019

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

We have read the statements made by Covalon Technologies Ltd. in the attached copy of change of auditor notice dated January 21, 2019, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements concerning PricewaterhouseCoopers LLP in the change of auditor notice dated January 21, 2019.

Yours very truly,

PricewaterhouseCoopers LLP

Chartered Professional Accountants

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.