

August 5, 2016

To: Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan

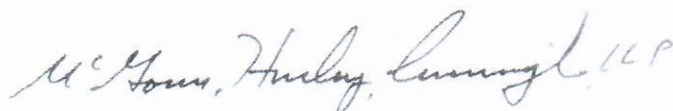
Dear Sirs/Mesdames:

**Re: BlueOcean NutraSciences Inc.**

We have read the Notice of Change of Auditor dated August 4, 2016 of BlueOcean NutraSciences Inc. (the "**Corporation**") and, in accordance with section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we confirm that we agree with statement (b) regarding our appointment as the Corporation's auditors and confirm we have no basis to agree or disagree with statement (a) regarding the Corporation's intention to not propose the predecessor auditor for reappointment at the expiry of its term of office, or statements (c) through (e) (inclusive), contained therein.

Yours very truly,

McGovern, Hurley, Cunningham, LLP



Chartered Accountants  
Licensed Public Accountants