

BLUEOCEAN NUTRSCIENCES INC.

NOTICE OF CHANGE OF AUDITOR

TO: PRICEWATERHOUSECOOPERS LLP, CHARTERED ACCOUNTANTS

AND TO: MCGOVERN, HURLEY, CUNNINGHAM LLP, CHARTERED ACCOUNTANTS

**AND TO: ONTARIO SECURITIES COMMISSION
BRITISH COLUMBIA SECURITIES COMMISSION
ALBERTA SECURITIES COMMISSION
FINANCIAL AND CONSUMER AFFAIRS AUTHORITY OF SASKATCHEWAN**

TAKE NOTICE THAT:

- (a) Effective on August 4, 2016, BlueOcean NutraSciences Inc. (the "**Corporation**") does not intend to propose PricewaterhouseCoopers LLP, Chartered Accountants (the "**Former Auditor**") for reappointment as the auditor of the Corporation on the expiry of its term of office at the Annual and Special Meeting of Shareholders of the Corporation (or any adjournment thereof) to be held on September 21, 2016 (the "**Meeting**");
- (b) the Corporation intends to propose McGovern, Hurley, Cunningham LLP, Chartered Accountants (the "**Successor Auditor**") for appointment as the auditor of the Corporation at the Meeting;
- (c) the termination of the Former Auditor and the proposed appointment of the Successor Auditor were approved by the Audit Committee and the Board of Directors of the Corporation;
- (d) there were no modified opinions expressed in the Former Auditor's reports on any of the financial statements of the Corporation commencing at the beginning of the two most recently completed fiscal years and ending on August 4, 2016; and
- (e) in the opinion of the Corporation, there are no reportable events (as defined in section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations*).

DATED this 4th day of August, 2016

BY ORDER OF THE BOARD



Stephen Gledhill
Chief Financial Officer

August 5, 2016

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

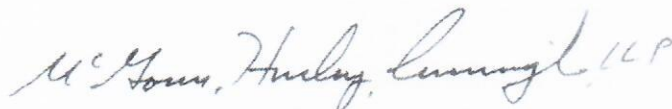
Dear Sirs/Mesdames:

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



August 11, 2016

To: Ontario Securities Commission

We have read the statements made by BlueOcean NutraSciences Inc. in the attached copy of change of auditor notice dated August 4, 2016, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated August 4, 2016.

Yours very truly,

PricewaterhouseCoopers LLP

Chartered Professional Accountants

PricewaterhouseCoopers LLP
PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2
T: +1 416 863 1133, F: +1 416 365 8215, www.pwc.com/ca

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

COPY

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- (e) in the opinion of the Corporation, there are no reportable events (as defined in section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations*).

DATED this 4th day of August, 2016

BY ORDER OF THE BOARD



Stephen Gledhill
Chief Financial Officer