

July 26, 2012

Alberta Securities Commission
British Columbia Securities Commission
Nova Scotia Securities Commission
Ontario Securities Commission

Dear Sirs:

Re: Aquarius Coatings Inc. ("the Company")
Change of Auditor Notice pursuant to NI 51-102

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated June 25, 2012, given by the Company to ourselves.

Based on our information as of this date, we agree with the statements set out in the Notice.

Yours very truly,

MILLARD, DESLAURIERS & SHOEMAKER LLP

Millard, Deslauriers & Shoemaker LLP

Licensed Public Accountants
Chartered Accountants