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January 6, 2022

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

And to: Board of Directors of Aquarius Surgical Technologies Inc.

Dear Sirs:

Re: Change of Auditor Notice

We acknowledge receipt of the Notice of Change of Auditors dated January 5, 2022 delivered to us by Aquarius Surgical Technologies Inc., in respect to the resignation of RSM Canada LLP as auditors, and the subsequent appointment of Grant Thornton LLP.

We have read the Notice of Change of Auditors of Aquarius Surgical Technologies Inc. dated January 5, 2022 and confirm our agreement, based on our knowledge at this date, with the information contained in that notice.

Yours very truly,

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants

Per: Mike Zenteno, CPA, CA
Partner

MZ/ab

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