

AQUARIUS SURGICAL TECHNOLOGIES INC.

**89 Scollard Street
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N. Gary Van Nest, Acting Chief Executive Officer

January 5, 2022

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

Dear Sirs:

Re: Notice of Change of Auditor

In accordance with National Instrument 51-102, Aquarius Surgical Technologies Inc. (the “Corporation”) hereby gives notice that:

The current auditor of Aquarius Surgical Technologies Inc. (the “Corporation”) is Grant Thornton LLP, Chartered Accountants; the former auditor of the Corporation is RSM Canada LLP, Chartered Accountants.

- (a) The resignation of the former auditor was accepted effective January 5, 2022.
- (b) The resignation of the former auditor was at the request of the Corporation.
- (c) The resignation of the former auditor has been considered and approved by the Board of Directors and the Audit Committee of the Corporation.
- (d) The former auditor’s reports on the Corporation’s financial statements for the fiscal years 2019, 2020 and 2021 and up to the date of the resignation contained no reservations.
- (e) There have been no reportable events.

Dated this 5th day of January, 2022



N. Gary Van Nest
President & Acting CEO