



Grant Thornton

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January 5, 2022

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

Grant Thornton LLP

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

Re: Notice of Change of Auditor of Aquarius Surgical Technologies Inc. (the "Corporation")

This is to advise that in connection with National Instrument 51-102 – Continuous Disclosure Obligations, we have read the Company's notice of change of auditors dated January 5, 2022 and based on our knowledge at the time, we are in agreement with the statements contained in the notice.

Yours sincerely,
Grant Thornton LLP

Chartered Professional Accountants
cc: Aquarius Surgical Technologies Inc.