



March 12, 2021

Canadian Securities Exchange  
British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

**Saturna Group Chartered Professional Accountants LLP**  
1066 West Hasting St #1250  
Vancouver, BC  
V6E 3X1

**AREV Nano Tec Brands Inc.**  
109-91 Golden Drive  
Coquitlam, BC  
V3K 6R2

Dear Sirs/Mesdames:

**Re: AREV Nano Tec Brands Inc. (the "Company")**  
**Notice of Change of Auditor Pursuant to National Instrument 51-102**

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We have read the statements made by the Company in its Notice of Change of Auditor dated March 12, 2021 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. We agree with the statements set out in the Notice, though we advise that we have no basis to agree or disagree with the comments in the Notice relating to Saturna Group Chartered Professional Accountants LLP.

Yours truly,

*HARBOURSIDE CPA LLP*

**HARBOURSIDE CPA**

