

March 12, 2021

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

Dear Sirs/Mesdames:

Re: AREV Nanotec Brands Inc. (the “Company”)

We have read the statements by the Company in the Notice of Change of Auditor (the “Notice”) dated March 12, 2021, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We confirm that we are in agreement with the statements contained in the Notice.

Yours truly,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP



Saturna Group LLP

