



April 18, 2023

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

Dear Sirs/Mesdames:

Re: AREV Life Sciences Corp. (the "Company")

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of the Company dated April 18, 2023 (the "Notice") and, based on our knowledge of such information at this time, we confirm that we agree with the statements contained in the Notice in as far as they relate to us.

Yours very truly,

HARBORSIDE CPA LLP

Harbourside CPA, LLP