

July 22, 2022

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

Dear Sirs/Mesdames:

**Re: Aquarius AI Inc. (the “Company”)
Change of Auditor**

We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* (“NI 51-102”). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated 14th of July, 2022 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

A handwritten signature in black ink that reads 'Smythe LLP' in a cursive, script font.

Chartered Professional Accountants

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