

**LIQUID AVATAR TECHNOLOGIES INC.
NOTICE OF CHANGE OF AUDITORS**

November 16, 2023

TO: RSM Canada LLP

**AND TO: British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission**

Dear Sirs/Mesdames:

Re: Notice Regarding Resignation of Auditor Pursuant to National Instrument 51-102 – Continuous Disclosure Obligations (“NI 51-102”)

Notice is hereby given that on November 14, 2023 RSM Canada LLP (the “**Former Auditor**”) resigned as auditor of the Company, effective on November 14, 2023. Such resignation was at the initiative of the Former Auditor and not at the request of the Company. The resignation was not considered or approved by the board of directors of the Company (the “**Board**”) or the audit committee of the Board (the “**Audit Committee**”).

There have been no modified opinions in the Former Auditor's reports on any of the Company's financial statements for the two most recently completed financial years nor for any period subsequent to the most recently completed financial year.

In the opinion of the Company, prior to the resignation, and as at the date hereof, there were no reportable events as defined in NI 51-102.

The contents of this Notice were approved by the Audit Committee and the Board.

DATED at Markham, Ontario this 16th day of November, 2023.

LIQUID AVATAR TECHNOLOGIES INC.

(signed) "David Lucatch"

David Lucatch
President, Chief Executive Officer and Director