



February 23, 2023

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Autorité des Marchés Financiers
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities Office (Prince Edward Island)
Financial Services Regulation Division, Newfoundland & Labrador
Government of Yukon, Department of Community Services
Legal Registries Division, Government of Nunavut
Government of Northwest Territories – Securities Registry

Dear Sirs/Mesdames:

Re: Australis Capital Inc. (DBA Audacious) (the "Company") – Change of Auditor

In connection with our proposed engagement as auditor of the Company, as required by National Instrument 51-102-*Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor dated February 23, 2023 given by the Company to Macias Gini & O'Connell LLP and ourselves.

Based on our information at this date, we agree with the statements set out in the Notice that relates to us and we do not agree or disagree with the statements contained in the Notice that relate to Macias Gini & O'Connell LLP.

Yours truly,

BF BORGERS CPA PC

Per: B F Borgers CPA PC

Authorized Signatory