

October 12, 2021

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Government of Newfoundland and Labrador Financial Services Regulation Division
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Financial and Consumer Affairs Authority of Saskatchewan

Re: Notice of Change of Auditors of Nextech AR Solutions Corp.

Ladies and Gentlemen:

As required by section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations, we have read the change of auditor notice of Nextech AR Solutions Corp. dated September 28, 2021 (the “Notice”) and confirm our agreement with the statements contained in the Notice pertaining to our firm. We have no basis to agree or disagree with the other statements contained within the Notice.

Very truly yours,

Marcum LLP

Marcum LLP

RAL/sq