

**NEXTECH AR SOLUTIONS CORP.**

**NOTICE OF CHANGE OF AUDITOR**

TO: Marcum LLP, Certified Public Accountants

AND TO: Davidson & Company LLP, Chartered Professional Accountants

Dated: May 1, 2023

NOTICE IS HEREBY GIVEN that, on the advice of the Audit Committee of the Corporation, the Board of Directors of the Corporation resolved as of May 1, 2023, that: (a) the resignation of Marcum LLP, with effect from May 1, 2023, as auditor of the Corporation be accepted, and (b) Davidson & Company, LLP be appointed as auditor of the Corporation effective as of May 1, 2023, to hold office until the next annual meeting at a remuneration to be fixed by the directors.

In accordance with National Instrument 51-102 ('NI 51-102') we confirm that:

(a) Marcum LLP, resigned on its own initiative as auditor of the Corporation;

(b) Marcum LLP, has not expressed a modified opinion in its reports for the two most recently completed fiscal years of the Corporation, nor for the period from the most recently completed period for which Marcum LLP, issued an audit report in respect of the Corporation and the date of this Notice;

(c) the resignation of Marcum LLP, and appointment of Davidson & Company LLP as auditor of the Corporation were considered by the Audit Committee and approved by the Board of Directors of the Corporation; and

(d) in the opinion of the Board of Directors of the Corporation, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Corporation, nor any period from the most recently completed period for Marcum LLP, issued an audit report in respect of the Corporation and the date of this Notice.

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per: "Evan Gappelberg"

Evan Gappelberg  
Chief Executive Officer