



May 7, 2021

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Autorité des marchés financiers
Office of the Superintendent of Securities, Newfoundland and Labrador
New Brunswick Financial and Consumer Services Commission
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Prince Edward Island
Registrar of Securities, Yukon Territory
Registrar of Securities, Northwest Territories
Superintendent of Securities, Nunavut

Dear Sirs/Mesdames,

Re: Change of Auditor of Aegis Brands Inc. (“Aegis”)

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Aegis dated May 7, 2021 (the “Notice”) and, based on our knowledge of such information at this time, we have no basis to agree or disagree with statements 1 through 6 contained in the Notice.

Yours truly,

Zeifmans LLP

Chartered Professional Accountants
Licensed Public Accountants