

January 20, 2022

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Eastwood Bio-Medical Canada Inc. (the "Company")

We have read the statements made by the Company in the Notice of Change of Auditor (the "Notice") dated January 20, 2022. We agree with the statements in the Notice except that we have no basis to agree or disagree with the following statement: no reportable event has occurred (as defined in Part 4.11 of National Instrument 51-102).

Yours truly,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP

