



October 17, 2023

TO: Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

AND TO: Titan Medical Inc.

Dear Sirs/Mesdames:

Re: Titan Medical Inc. (the "Company")

Pursuant to National Instrument 51-102 Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated October 10, 2023 ("the Notice") and, based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to BDO Canada LLP.

Yours truly,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants