



September 30, 2022

To:

British Columbia Securities Commission

Alberta Securities Commission

Ontario Securities Commission

We have read the statements made by the Board of Directors of Satellos Bioscience Inc. (formerly known as iCo Therapeutics Inc.) in the attached copy of change of auditor notice dated September 30, 2022, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated September 30, 2022.

Yours very truly,

PricewaterhouseCoopers LLP

Chartered Professional Accountants