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Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

December 5, 2024

Dear Sir/Madam

Re: Notice of Change of Auditors of Quantum eMotion Corp.

We have read the Notice of Quantum eMotion Corp. dated December 5, 2024 and are in agreement with the statements contained in such Notice except we are not in a position to agree or disagree with the Quantum eMotion Corp.'s statement included in paragraph d) of the Notice.

Yours very truly,

KPMG LLP