

July 8, 2024

**British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange (TSXV)**

Dear Sirs/Mesdames:

**Re: Graphano Energy Ltd. (the "Company")
Change of Auditor Pursuant to National Instrument 51-102 (Part 4.11)**

As required by National Instrument 51-102 (Part 4.11), we have read the statements by the Company in the Notice of Change of Auditor (the "Notice") dated July 8, 2024 and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours very truly,

Kreston GTA LLP

Kreston GTA LLP
Chartered Professional Accountants, Licensed Public Accountants
Markham, Ontario

cc: Graphano Energy Ltd. – Board of Directors

knowing you.

Kreston GTA LLP is a partnership
registered in Ontario, Canada.

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