

December 2, 2022

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sir or Madam:

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Martello Technologies Group Inc. dated December 2, 2022 (the "Notice") and based on our knowledge of such information at this time, we are in agreement with the statements contained in such Notice.

Yours very truly,

Welch LLP

A handwritten signature in black ink that reads "Welch LLP". The signature is written in a cursive, flowing style.

Chartered Public Accountants,
Licensed Public Accountants

Ottawa, Ontario
December 2, 2022