



To British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission
Autorite des Marchés Financiers du Québec
Nova Scotia Securities Commission
New Brunswick Securities Commission
Prince Edward Island Securities Office
Securities Commission of Newfoundland and Labrador
Yukon Office of the Superintendent of Securities
Northwest Territories Office of the Superintendent of Securities
Nunavut Office of the Superintendent of Securities

December 24, 2024

Dear Sir/Madam

Re: Notice of Change of Auditors of Star Royalties Ltd.

We have read the Notice of Star Royalties Ltd. dated December 24, 2024 and are in agreement with the statements contained in such Notice.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants