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British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission

May 3, 2023

Dear Sir/Madam

Re: Notice of Change of Auditors of Aluula Composites Inc.

We have read the Notice of Aluula Composites Inc. dated May 1, 2023 and are in agreement with the statements contained in such Notice except that we are not in a position to agree or disagree with Aluula Composites Inc.'s statement that the Board of Directors has determined to appoint the successor auditor effective May 1, 2023.

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