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TO: Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission, New Brunswick
Nova Scotia Securities Commission
The Office of the Superintendent Securities, Consumer, Corporate and Insurance
Services Division, Prince Edward Island Securities Office
Office of the Superintendent of Securities Service Newfoundland and Labrador

December 16, 2024

Dear Sir/Madam

Re: Notice of Change of Auditor of Bengal Energy Ltd.

We have read the Notice of Bengal Energy Ltd. dated December 16, 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' with a horizontal line underneath.

Chartered Professional Accountants