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Autorité des marchés financiers
Ontario Securities Commission

July 28, 2023

Dear Sirs/Madams:

Re: Notice of Change of Auditors of Yorbeau Resources Inc.

We have read the Notice of Yorbeau Resources Inc. dated July 28, 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 Yorbeau Resources Inc.'s statement included in item 1 of such Notice.

Yours very truly,

KPMG LLP