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To:
British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Securities Commission
Newfoundland and Labrador Securities Commission
Québec Autorité des marchés financiers

Augst 11, 2025

Dear Sir/Madam

Re: Notice of Change of Auditors of Star Diamond Corporation

We have read the Notice of Star Diamond Corporation dated August 8, 2025 and are in agreement with the statements contained in such Notice except that we are not in a position to agree or disagree with Star Diamond Corporation's statements 3, 4, and 7.

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