

November 1, 2023

To:

Alberta Securities Commission
Autorité des marchés financiers
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Financial and Consumer Services Division, Department of Justice and Public Safety (Prince Edward Island)
Office of the Superintendent of Securities Service Newfoundland and Labrador
Ontario Securities Commission
The Manitoba Securities Commission
Nunavut Securities Office
Office of the Superintendent of Securities (Northwest Territories)
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames:

RE: Brookfield Reinsurance Ltd. (the “Company”)

We refer to the short form prospectus of the Company and Brookfield Corporation dated November 1, 2023 relating to up to 40,000,000 Class A-1 Exchangeable Non-Voting Shares of Brookfield Reinsurance Ltd., up to 40,000,000 Class A Exchangeable Limited Voting Shares of Brookfield Reinsurance Ltd. and up to 40,000,000 Class A Limited Voting Shares of Brookfield Corporation (issuable or deliverable upon exchange, redemption or acquisition of Class A-1 Exchangeable Non-Voting Shares or Class A Exchangeable Limited Voting Shares of Brookfield Reinsurance Ltd.) (the “Prospectus”).

We, Deloitte LLP, consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated June 26, 2023 to the Shareholders and Board of Directors of the Company on the following financial statements of the Company:

- Combined consolidated statements of financial position as of December 31, 2022 and 2021;
- Combined consolidated statements of operations, comprehensive income (loss), changes in equity and cash flows for the each of the three years in the period ended December 31, 2022, and the related notes.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

/s/ Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants