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

Dear Sirs/Mesdames:

**Re: Kraken Robotics Inc. (the "Entity")**

We refer to the short form prospectus of the above Entity dated December 17, 2018 relating to the sale and issue of 15,000,000 common shares of the Entity.

We consent to be named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated April 30, 2018 to the shareholders of the Entity on the following consolidated financial statements:

Consolidated statements of financial position as at December 31, 2017 and December 31, 2016,

Consolidated statements of net loss and comprehensive loss, changes in shareholders' equity (deficiency) and cash flows for the years then ended, and notes, comprising a summary of significant accounting policies and other explanatory information

We report that we have read the short form 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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 very truly,

Chartered Professional Accountants, Licensed Public Accountants  
December 17, 2018  
St. John's, Canada