

July 22, 2021

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Autorité des marchés financiers (Québec)
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Office of the Superintendent of Securities, Prince Edward Island

Dear Sirs / Mesdames:

**Re: Kraken Robotics Inc. (the “Company”) – Prospectus Supplement dated July 22, 2021
(the “Prospectus Supplement”) to the Base Shelf Prospectus of the Company dated
April 6, 2021 (the “Base Shelf Prospectus”)**

We refer to the Prospectus Supplement of the Company dated July 22, 2021. The Prospectus Supplement is supplemental to the Base Shelf Prospectus of the Company dated April 6, 2021, relating to the sale and issue of units the Company with each unit consisting of one common share in the capital of the Company and one-half common share purchase warrant of the Company exercisable for a period of 24 months.

We consent to the use of and reference to our firm name in the Prospectus Supplement on pages ii and iii and under the headings “*Certain Canadian Federal Income Tax Considerations*”, “*Legal Matters*” and “*Eligibility for Investment*”. Furthermore, we consent to the inclusion of our legal opinion under the headings “*Certain Canadian Federal Income Tax Considerations*” and “*Eligibility for Investment*” of the Prospectus Supplement.

We confirm we have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus Supplement that are derived from our opinion referred to above or within our knowledge as a result of the services we performed in connection with such opinion.

Yours truly,

(SIGNED) “GOWLING WLG (CANADA) LLP”