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

September 19, 2023

**Re: Notice of Change of Auditors of Kraken Robotics Inc.**

We have read the Notice of Change of Auditors of Kraken Robotics Inc. dated September 14, 2023, and are in agreement with the statements contained in such Notice pertaining to our firm.

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