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TSX Venture Exchange

To whom it may concern:

**Re: Willow Biosciences Inc. (to be renamed Atlas Energy Corp.) (the “Entity”)**

We refer to the Form 2B Listing Application (“Form 2B”) dated June 17, 2025 relating to the application for the listing of the common shares of the Entity on the TSX Venture Exchange.

We, KPMG LLP, consent to being named and to the use, in the above mentioned Form 2B of our report dated March 24, 2025 to the shareholders of the Entity on the following financial statements:

Consolidated statements of financial position as at December 31, 2024 and December 31, 2023,

Consolidated statements of comprehensive loss, changes in shareholders’ equity (deficiency) and cash flows for each of the years in the two-year period ended December 31, 2024, and

Notes to the consolidated financial statements, including a summary of material accounting policy information.

We report that we have read the Form 2B and all information 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 Form 2B as these terms are described in the *CPA Canada Handbook – Assurance*.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants

Calgary, Canada  
June 17, 2025