

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

APRIL 1, 2025

Re: Notice of Change of Auditor of QUANTUM eMOTION CORP.

Dear Madam or Sir,

As required by Section 4.11 of National Instrument 51-102, Continuous Disclosure Obligations, we have reviewed QUANTUM eMOTION CORP.'s Change of Auditor Notice dated March 26, 2025 and agree with the information contained therein, based upon our knowledge of the information relating to the said Notice and of QUANTUM eMOTION CORP. at this time.

Yours very truly,

Richter LLP

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