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British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission

April 14, 2022

Dear Sir/Madam

Re: Notice of Change of Auditors of Western Resources Corp.

We have read the Notice of Change of Auditor of Western Resources Corp. dated April 13, 2022 and are in agreement with the statements contained in such Notice.

Yours very truly,

A handwritten signature in black ink that reads "KPMG LLP". The signature is written in a cursive, stylized font. Below the signature is a horizontal line that starts under the "K" and ends under the "P", with a small upward tick at the end.

Chartered Professional Accountants