



April 6, 2021

British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs/Mesdames:

**Re: KWESST Micro Systems Inc.**

We have read the information contained in the Change of Auditor Notice of KWESST Micro Systems Inc. dated April 6, 2021 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice.

Very truly yours,

*Kreston GTA LLP*

Chartered Professional Accountants  
Licensed Public Accountants