

RICHTER

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Saskatchewan Securities Commission

AUGUST 18, 2021

RE: Notice of Change of Auditor of Star Navigation Systems Group Ltd.

Dear Mesdames/Sirs,

As required by Section 4.11 of National Instrument 51-102, *Continuous Disclosure Obligations*, we have reviewed the Company's Notice of Change of Auditor dated August 18, 2021 and agree with the information contained therein, based upon our knowledge of the information relating to the said Notice and of the Corporation at this time.

Yours very truly,



Richter LLP

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