

September 15, 2021

Ontario Securities Commission British Columbia Securities Commission Alberta Securities Commission Financial and Consumer Affairs Authority of Saskatchewan The Manitoba Securities Commission Autorité des marchés financiers Financial and Consumer Services Commission (New Brunswick) Nova Scotia Securities Commission Office of the Superintendent of Securities, Service Newfoundland & Labrador The Office of the Superintendent of Securities (Prince Edward Island) Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: Notice of Change of Auditors of Deepspatial Inc.

As required by subparagraph (6)(a)(ii) of Section 4.11 of National Instrument 51-102 - Continuous Disclosure Obligations, we have read the Notice of Change of Auditor of Deepspatial Inc. dated September 15, 2021 (the "Notice"), and confirm our agreement with the statements contained in the Notice pertaining to our firm, except that we are not in a position to agree or disagree with items 4 and 5 of such Notice.

Yours very truly,

Harboursde CPA, LLP

HARBOURSIDE CPA LLP

Chartered Professional Accountants