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May 26, 2025

Ontario Securities Commissions
British Columbia Securities Commissions

Dear Sirs/Mesdames:

**Re: Power Group Projects Corp. (the "Corporation")
Notice of Change of Auditor Pursuant to National Instrument NI 51-102**

In accordance with National Instrument 51-102, we have read the Corporation's Change of Auditor Notice (the "Notice") dated May 23, 2025 and based upon our knowledge of the information at this date, we agree with the information contained therein pertaining to our firm. We have no basis to agree or disagree with the comments in the Notice relating to CAN Partners LLP.

Yours truly,

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants
Toronto, Ontario

Per: Joseph Man
Partner