

McGovern Hurley

Audit. Tax. Advisory.

August 28, 2023

Ontario Securities Commission
Autorité des marchés financiers (Quebec)
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: Braille Energy Systems Inc.

We have reviewed the information contained in the Change of Auditor Notice of Braille Energy Systems Inc. dated August 24, 2023 (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. We have no basis to agree or disagree with the comments in the notice relating to MNP LLP.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants