

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission

Dear Sir or Madam:

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of C-COM Satellite Systems Inc. dated October 8, 2019 (the "Notice") and, based on our knowledge of such information at this time, we are in agreement with the statements contained in such Notice.

Yours very truly,



Chartered Public Accountants,  
Licensed Public Accountants

Ottawa, Ontario  
October 9, 2019