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Deloitte LLP

October 8, 2019

To:  
Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs/Mesdames:

As required by subparagraph (5)(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 3, 2019 (the "Notice") and, based on our knowledge of such information at this time, we agree with statements (1), (3) and (4) contained in the Notice and we have no basis to agree with statement (2) contained in the Notice.

Yours very truly,

/s/ Deloitte LLP

Chartered Professional Accountants