



April 29, 2019

By SEDAR

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

Dear Sirs/Mesdames:

RE: C-COM Satellite Systems Inc. (the “Company”) -- Refiling of Annual Financial Statements for Year Ended November 30, 2018 and 2017.

We act as legal counsel to the Company.

The Company’s Annual Audited Financial Statements for the year ended November 30, 2018 and 2017 are being re-filed due to a change in the date of the Independent Auditor’s Report to March 25, 2019.

Such amendment had no impact on any other element of such financial statements or the notes thereto.

Yours truly,
LaBarge Weinstein LLP

(Signed – Shane McLean)

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