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3 April 2018

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan, Securities Division
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers du Québec
New Brunswick Securities Commission
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities, Newfoundland and Labrador
Office of the Superintendent of Securities, Northwest Territories
Office of the Superintendent of Securities, Yukon
Office of the Superintendent of Securities, Nunavut

Dear Sirs / Mesdames:

Re: Legend Power Systems Inc.

We refer to the short form prospectus of Legend Power Systems Inc. (the "Company") dated 3 April 2018 relating to the sale and issue of common shares of the Company.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated 23 January 2018 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at 30 September 2017 and 2016;
- Consolidated statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the years ended 2017 and 2016, and a summary of significant accounting policies and other explanatory information.

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditors' consent to the use of a



report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

Ernst + Young LLP

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