



April 3, 2018

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers du Québec
Financial and Consumer Services Commission (New Brunswick)
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.

In connection with the Final Short Form Prospectus of Legend Power Systems Inc. dated April 3, 2018 (the “**Prospectus**”), we consent to the references to our name on page (ii) and under the heading “Legal Matters” and consent to the use of our firm’s name and reference to our opinion under the headings “Eligibility for Investment” and “Certain Canadian Federal Tax Considerations” in the Prospectus.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinion referred to therein or that are within our knowledge as a result of the services that we performed in connection with such opinion.

Yours truly,

“McMillan LLP”