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August 27, 2019

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
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Government of Newfoundland and Labrador, Financial Services Regulation Division
Government of the Northwest Territories
Office of the Superintendent of Securities, Government of Yukon, Department of Community Services
Government of Nunavut, Department of Justice
TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: Legend Power Systems Inc. (the "Company")
Notice Pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102"), Change of Auditor**

Pursuant to National Instrument 51-102 (Part 4.11), we have read the Company's Change of Auditor Notice dated August 26, 2019 and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours very truly,

Chartered Professional Accountants

Cc: The Board of Directors, Legend Power Systems Inc.