

August 26, 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**

As required by NI 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated August 26, 2019, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,



MNP LLP, Chartered Professional Accountants