

September 12, 2018

VIA SEDAR

Ontario Securities Commission, as principal regulator

Dear Sirs/Mesdames:

RE: Aecon Group Inc.
Re: Preliminary Short Form Prospectus
Re: Qualification Certificate

In connection with the filing of a preliminary short form prospectus of Aecon Group Inc. (the “**Filer**”) dated September 12, 2018, and in accordance with subsection 4.1(1)(a)(ii) of National Instrument 44-101 *Short Form Prospectus Distributions* (“**NI 44-101**”), the Filer hereby:

- (A) advises that it is qualified to file a prospectus in the form of a short form prospectus pursuant to Section 2.2 of NI 44-101; and
- (B) certifies that:
 - (I) all of the qualification criteria in such Section 2.2 have been satisfied; and
 - (II) all of the material incorporated by reference in the preliminary short form prospectus and not previously filed is being filed with the preliminary short form prospectus.

Yours truly,

AECON GROUP INC.

By: (signed) “David Smales”
David Smales
Executive Vice President and Chief Financial Officer