

**NOTICE OF CHANGE OF AUDITOR  
(National Instrument 51-102)**

**To: Deloitte LLP (“Deloitte”)  
Welch LLP (“Welch”)**

**And To: Alberta Securities Commission  
Saskatchewan Financial Services Commission  
The Manitoba Securities Commission  
Ontario Securities Commission  
Nova Scotia Securities Commission  
Government of Newfoundland and Labrador  
Financial Services Regulation Division**

**Re: Plaintree Systems Inc. (the “Corporation”)**

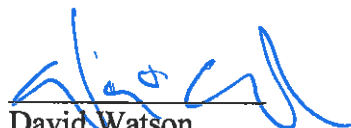
**WE HEREBY PROVIDE NOTICE** pursuant to section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* that:

- (a) On August 2, 2018, the board of directors of the Corporation (the “**Board**”) determined that it would not propose Deloitte for re-appointment as the Corporation’s auditors at the upcoming meeting of Plaintree Systems Inc. shareholders expected to be held on September 13, 2018 (the “**Meeting**”). Instead, the Board has determined it would recommend the appointment of Welch LLP as auditor of the Corporation;
- (b) The determination not to propose Deloitte for re-appointment and to recommend the appointment of Welch, in each case as the Corporation’s auditor at the Meeting, were considered and approved by the both the Corporation’s audit committee and the Board;
- (c) Deloitte did not express a modified opinion in any of its reports for: (a) the audits of the two most recently conducted fiscal years of the Corporation; or (b) any period subsequent to the two most recently completed fiscal years of the Corporation and ending on August 2, 2018.
- (d) No “reportable events” (as defined in section 4.11(1) of NI 51-102) have occurred.

**DATED** the 2<sup>nd</sup> day of August, 2018.

**Plaintree Systems Inc.**

Per:

  
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David Watson  
Chief Executive Officer