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August 7, 2018

To the

Alberta Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission
Government of Newfoundland and Labrador Financial Services Regulation Division

Dear Sirs/Mesdames:

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Plaintree Systems Inc. dated August 2, 2018 (the "Notice") and, based on our knowledge of such information at this time, we agree the statements (c) and (d) and we have no basis to agree with statements (a) and (b) contained in the Notice.

Yours very truly,

A handwritten signature in black ink that reads "Deloitte LLP".

Chartered Professional Accountants
Licensed Public Accountants