

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

Dear Sir or Madam:

As required by subparagraph (6)(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 are in agreement with the statements contained in such Notice.

Yours very truly,



Chartered Public Accountants,
Licensed Public Accountants

Ottawa, Ontario
August 7, 2018.