



**RSM Canada LLP**

11 King St W  
Suite 700, Box 27  
Toronto, ON M5H 4C7

T +1 416 480 0160  
F +1 416 480 2646

[www.rsmcanada.com](http://www.rsmcanada.com)

December 20, 2017

Alberta Securities Commission  
Manitoba Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Micromem Technologies Inc. (the "Corporation")  
Notice of Change of Auditor**

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated December 20, 2017 delivered to us by the Corporation in respect of the change of auditor of the Corporation.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

Yours truly,

**RSM Canada LLP**

*RSM Canada LLP*

Chartered Professional Accountants  
Licensed Public Accountants

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING