



June 27, 2017

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: ZTEST Electronics Inc. (the "Company") Change of Auditor Notice

Pursuant to National Instrument 51-102, we have read the Company's Notice of Change of Auditor dated June 21, 2017 (the "Notice"). Based on our knowledge of the information as of the date of this letter, we agree with each statement in the Notice as it pertains to MNP LLP.

Yours truly,

MNP LLP

MNP LLP