

April 24, 2019

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

Dear Sirs/Mesdames:

Re: **Notice of Change of Auditor of Berkley Renewables Inc. (the “Company”)**

We have reviewed the information contained in the Change of Auditor Notice of the Company dated April 24, 2019 (the “**Notice**”), delivered to us pursuant to National Instrument 51-102 — *Continuous Disclosure Obligations*.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice.

Yours very truly,

MNP LLP

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