Vancouver

South Surrey

Port Coquitlam

Robert J. Burkart, Inc. Alvin F. Dale Ltd. Wilfred A. Jacobson Inc. G.D. Lee Inc.

Brian A Shaw Inc.

Barry S. Hartley, Inc. Robert J. Matheson, Inc. Rakesh I. Patel Inc. Michael K. Braun Inc. Peter J. Donaldson, Inc.

Partnership of:

James F. Carr-Hilton Ltd . Kenneth P. Chong Inc. Reginald J. LaBonte Ltd. F.M. Yada FCA Inc.

Fraser G. Ross, Ltd.

CHARTERED ACCOUNTANTS

January 14, 2011

British Columbia Securities Commission P.O. Box 10142, Pacific Centre 701 West Georgia Street Vancouver, British Columbia V7Y 1L2

Alberta Securities Commission 4th Floor, 300 - 5th Avenue SW Calgary, Alberta T2P 3C4 Telephone: (403) 297-6454 Facsimile: (403) 297-6156

Ontario Securities Commission Suite 1903. Box 55 20 Queen Street West Toronto, Ontario M5H 3S8

Dear Sirs:

Re: Ona Power Corp. (the "Company")

Please be advised that, in connection with National Instrument 51-102, we hereby notify you that we have read the Company's Notice of Change of Auditor dated November 26, 2010 (the "Notice") and, based on our knowledge at this time, are in agreement with the statements contained in the Notice.

We understand that the Notice, this letter and a letter from the former auditor will be disclosed in the Information Circular to be mailed to all shareholders of the Company for the Company's next annual general meeting at which action is to be taken concerning the appointment of auditors.

Yours truly,

/s/ DMCL

Dale Matheson Carr-Hilton Labonte LLP **Chartered Accountants**

Cc. Ona Power Corp.