

December 5, 2019

British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Securities Commission  
Manitoba Securities Commission  
Ontario Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities (Prince Edward Island)  
Office of the Superintendent of Securities of the Service (Newfoundland and Labrador)

**Lithium Energy Products Inc. (the “Company”)**  
**Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by National Instrument 51-102, we have reviewed the information contained in the notice dated December 5, 2019 given by the Company to ourselves and Manning Elliott LLP.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,



Chartered Professional Accountants