



December 5, 2019

To: 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)

Dear Sirs/Mesdames:

**Re: Lithium Energy Products Inc. (the "Company")
Change of Auditor**

We have read the Notice of Change of Auditor from the Company (the "Notice") dated December 5, 2019, delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements we have no basis to agree or disagree.

Yours truly,

Manning Elliott LLP

MANNING ELLIOTT LLP

cc: TSX Venture Exchange
Lithium Energy Products Inc.