

March 14, 2016

Canadian Securities Exchange
British Columbia Securities Commission

Dear Sirs:

Re: Torino Power Solutions Inc.

We refer to the Non-Offering Prospectus ('the Prospectus') of Torino Power Solutions Inc. ('the Company') dated March 14, 2016.

We consent to being named, and to the use, in the Prospectus of our report dated January 8, 2015 to the directors of the Company on the following financial statements:

- Statement of financial position as at December 31, 2014
- Statements of comprehensive loss, changes in shareholders' equity and cash flows for the period ended December 31, 2014, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted auditing standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly



Chartered Professional Accountants