

Chartered Professional Accountants

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March 14, 2016

To:

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

Dear Sirs / Mesdames:

Re: Torino Power Solutions Inc.

We refer to the non-offering prospectus of Torino Power Solutions Inc. (the "Company") dated March 14, 2016 for the purpose of complying with Notice 2015-003 *Regulatory Guidance on Plans of Arrangements and Capital Structure* published by the Canadian Securities Exchange.

We consent to being named and to the use, in the above-mentioned prospectus, of our audit report dated July 22, 2015 to the shareholders of Smart Autonomous Solutions Inc. on the following financial statements:

- Statement of financial position as at December 31, 2014, December 31, 2013 and January 1, 2013;
- Statements of comprehensive loss and deficit, changes in equity and cash flows for the years ended December 31, 2014 and 2013, and a summary of significant accounting policies and other explanatory information.

We report that we have read the non-offering 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 financial statements for the years ended December 31, 2014 and 2013. We have complied with Canadian generally accepted 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



KANESTER JOHAL LLP
Chartered Professional Accountants