

Chartered Professional Accountants

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December 12, 2016

TO:

British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Re: Torino Power Solutions Inc. (the “Company”)

We have read the statements by the Company in the Notice of Change of Auditor (the “Notice”) dated December 12, 2016, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We confirm that we are in agreement with the statements contained in the Notice.

Yours truly,

Kanester Johal LLP
Chartered Professional Accountants



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