



7934 Government Road, Burnaby, B.C., V5A 2E2, PH. 604-551-7831, FAX. 604-676-2767

December 12, 2016

NOTICE OF CHANGE OF AUDITOR

TO:

Kanester Johal LLP
Chartered Professional Accountants
Suite 208 - 3993 Henning Drive,
Burnaby, BC, V5C 6P7

AND TO

Saturna Group Chartered Professional Accountants LLP
1250-1066 W Hastings St,
Vancouver, BC V6E 3X1

NOTICE IS HEREBY GIVEN that, on the advice of the Audit Committee and Board of Directors of the Company that:

The resignation of Kanester Johal LLP (at the request of the Company) be accepted, and;

- a) Saturna Group Chartered Professional Accountants LLP be appointed as auditor of the Company to hold office until the next annual general meeting at remuneration to be fixed by the directors.

In accordance with NI 51-102, we confirm that:

- a) Kanester Johal LLP resigned on its own accord as auditor at the request of the Company;
- b) Kanester Johal LLP has not expressed any reservation in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Kanester Johal LLP issued an audit report in respect of the Company and the date of this Notice;
- c) The resignation of Kanester Johal LLP and appointment of Saturna Group Chartered Professional Accountants LLP as auditor of the Company were considered by the audit committee and approved by the Board of Directors of the Company;
- d) In the opinion of the Board of Directors of the Company, no "reportable event" as defined by NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Kanester Johal LLP issued an audit report in respect of the Company and the date of this Notice; and

- e) The Notice and Letters of the Auditors have been reviewed by the Audit Committee and Board of Directors.

Dated, December 12, 2016

Torino Power Solutions Inc.

Per: "Rav Mlait"
Rav Mlait, Director and CEO