

December 13, 2016

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

Dear Sirs/Mesdames:

Re: Torino Power Solutions Inc. (the "Company")

We have read the statements made by the Company in the Notice of Change of Auditor (the "Notice") dated December 12, 2016. We agree with the statements in the Notice except that we have no basis to agree or disagree with the following statement: there are no reportable events (as defined in Part 4.11 of National Instrument 51-102).

Yours truly,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP

