

December 4th, 2024

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: NE U Power Corp. ("the Company")

Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*, I have reviewed the information contained in the Notice of Change of Auditor of the Company dated November 28th, 2024 ("the Notice") and, based on my knowledge of such information at this time, I agree with the statements made in the Notice pertaining to my firm. I advise that I have no basis to agree or disagree with the comments in the Notice pertaining to KPMG LLP.

Yours very truly,

Link-It Accounting and Financial Services Inc.

Link-It Accounting and Financial Services Inc.
Chartered Professional Accountant
Licensed Public Accountant