



Comptables professionnels agréés  
Société en nom collectif et responsabilité limitée (s.e.n.c.r.l.)

3, Place Ville-Marie, Suite 400  
Montréal (Québec) Canada, H3B 2E3

Chartered professional accountants  
Limited liability partnership (LLP)

December 15, 2022

Autorité des Marchés Financiers  
Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs / Mesdames:

Re: E-Power Resources Inc. (the "Company")

We refer to the non-offering prospectus of the Company dated December 15, 2022 to be filed with the securities regulatory authorities to which this letter is addressed for the purpose of allowing the Company to become eligible for listing pursuant to the Policies and procedures of the Canadian Securities Exchange and to become a reporting issuer in these jurisdictions.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated July 15, 2022 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at September 30, 2021 and 2020;
- Statements of changes in equity, loss and comprehensive loss, and cash flows for the years ended September 30, 2021 and September 30, 2020, and notes to the financial statements including a summary of significant accounting policies.

We report that we have read the 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 such financial statements. 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,

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LFB cpa, LLP  
CHARTERED PROFESSIONAL ACCOUNTANT

<sup>1</sup> By FCPA auditor, FCA, public accountancy permit No. A106054