



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)

January 11, 2023

Autorité des marchés financiers
British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

RE: E-Power Resources Inc. (the "Company")
Notice Pursuant to National Instrument 51-102 - Change of Auditor

Dear Sirs:

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated January 11, 2023 delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102, please accept this letter as confirmation that we have reviewed the information contained in the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with the statements set out in the Notice.

Yours truly,

LFB cpa
s.e.n.c.r.l. / L.L.P.

LFB cpa LLP
Chartered Professional Accountants

HFF: