

E-POWER RESOURCES INC.

NOTICE OF CHANGE OF AUDITORS

**AUTORITÉ DES MARCHÉS FINANCIERS
BRITISH COLUMBIA SECURITIES COMMISSION
ALBERTA SECURITIES COMMISSION
ONTARIO SECURITIES COMMISSION
LFB CPA LLP
SHIM & ASSOCIATES LLP**


Re: Notice of Change of Auditor

In accordance with Section 4.11 of *Regulation 51-102 respecting Continuous Disclosure Obligations* (“**Regulation 51-102**”), we hereby notify you that as of January 11, 2023:

1. LFB CPA LLP (the “**Former Auditor**”) has resigned as auditor of E-Power Resources Inc. (the “**Corporation**”), at the Corporation’s request.
2. SHIM & Associates LLP (the “**Successor Auditor**”) has been appointed as the Corporation’s auditor.
3. The Former Auditor’s termination and the Successor Auditor’s appointment were approved by the Corporation’s board of directors.
4. There have been no reservations contained in the Former Auditor’s reports on any of the previous financial statements of the Corporation.
5. There are no reportable events (as defined in Regulation 51-102).

DATED as of January 11, 2023.

E-POWER RESOURCES INC.

By: 
Paul Haber
Chief Financial Officer