



legacy
tax + trust lawyers

Legacy Advisors Law Corp.
PO Box 10444
1300 – 777 Dunsmuir Street
Vancouver, BC V7Y 1K2
Canada

Tel: (604) 631-1298
Fax: (604) 683-6953
Internet: www.legacylawyers.com

Our Reference: 59799.101

July 14, 2023

Direct Dial: (604) 631-1281
Direct E-Mail: srukavina@legacylawyers.ca

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Ontario Securities Commission
Office of the Superintendent of Securities (Newfoundland & Labrador)

Dear Sirs and Mesdames:

Re: Final Long Form Prospectus dated July 14, 2023 of Hybrid Power Solutions Inc. (the “Company”)

We refer to the final long form prospectus dated July 14, 2023 of the Company (the “**Prospectus**”) relating to the offering by the Company of units consisting of one common share and one-half of one warrant of the Company, with each whole warrant exercisable into one common share of the Company.

As special Canadian tax counsel to the Company, we hereby consent to being named in the Prospectus under the heading “*Relationship between the Company’s Professional Persons and Experts*”, and to the inclusion of our opinions under the heading “*Eligibility for Investment*” in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that is (i) derived from our opinions provided in the Prospectus, or (ii) within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

Legacy Tax + Trust Lawyers

Per:

“Stephen Rukavina”