



legacy  
tax + trust lawyers

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October 18, 2023

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**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:

**Amendment No. 2 dated October 18, 2023 to further amend the Amended and Restated Final Long Form Prospectus dated August 28, 2023 (amending and restating the final prospectus dated July 14, 2023) of Hybrid Power Solutions Inc. (the “Company”)**

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We refer to the amendment No. 2 dated October 18, 2023 to further amend the amended and restated final long form prospectus dated August 28, 2023 of the Company (amending and restating the final prospectus dated July 14, 2023) (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”

Stephen Rukavina