

Doug Mitchell
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February 16th, 2021

BY EMAIL

Me Milly Chow
Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto, Ontario, M5L 1A9

Re: Twin Falls Power Corporation Limited
Your reference: 11573/374
Our file: 5667-1

Dear Me Chow:

This is further to my letter of February 4th. I have not received any indication from you regarding the financial statements that you would have been apparently missing.

In any event, as I indicated in my letter, we have requested instructions from the directors who directed us at this point to make available to you the past seven (7) years of financial statements.

At this point, in part for the reasons set out in my letter of February 4th, the directors do not believe that there is any obligation or any use in undertaking the review that would be required in order to be able to provide additional information at this point.

If you have specific requests, and that the rationale for these requests is made clear to us, we are willing to consider taking these requests back to the directors and seek further instructions.

I trust this is satisfactory and remain.

Me Milly Chow
Blake, Cassels & Graydon LLP
February 16th, 2021
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Yours very truly,

A handwritten signature in black ink, appearing to read "Doug Mitchell". The signature is stylized and cursive, with the first letter "D" being particularly large and prominent.

Doug Mitchell

DM/jly

c.c. Me Nathalie Nouvet
Me Guy Martel
Me James Graham
Me Sylvain Rigaud
Me Nigel Meakin
Me Bernard Boucher
Me Todd Stanley
Me Maurice McClure
Me Dana Pope
Me Todd Newhook
Me Peter Hickman