



PERLEY-ROBERTSON, HILL & McDOUGALL LLP/s.r.l.

*Lawyers / Patent & Trade-Mark Agents
Avocats / Agents de brevets et de marques de commerce*

Reply to/Communiquez avec:
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December 1, 2017

VIA SEDAR

TO: Ontario Securities Commission (Principal Regulator)
British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Securities Commission
Newfoundland Securities Commission
Nunavut Securities Commission
Yukon Securities Commission
Northwest Territories Securities Commission

Dear Sirs/Mesdames,

**Re: LeoNovus Inc. – Annual Financial Statements – December 31, 2016
Adding Recipient Agencies**

We are counsel to LeoNovus Inc. (the “Issuer”). Annual financial statements for the period ending December 31, 2016 were previously filed on SEDAR on May 1, 2017. At that time, the Issuer was a reporting Issuer in British Columbia, Alberta, and Ontario.

We are adding all other provinces and territories in Canada (except Québec) as recipient agencies.

Yours very truly,

(s) Robert Kinghan

Robert P. Kinghan
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