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November 8, 2019

Canadian Pioneer Estates Limited
Canec Land Developments Inc.,
1175 Lower River Road
RR#1 Cleveland, NS
B0E 1J0

ATTENTION: Rolf Bouman, President

Dear Rolf:

RE: Legal Representation

Our law firm has represented you and your land development companies, Canadian Pioneer Estates Limited (since 1988), and Canec Land Developments Inc. (since 2001).

As a lawyer in this law firm, I have been acting directly for you and your companies for approximately 13 years, but I have known you personally for more than 26 years.

This law firm has acted on over 1,700 files on behalf of you and your companies. Without question, you and your land development companies represent one of our largest clients.

I am pleased to be able to say that, after consulting with our staff and law firm records, none of the files that we acted on involved court cases, litigation or responding to claims made against you or any of your companies. I consider this a true accomplishment and a testament to the integrity of the matter in which you conduct your business. This does not surprise me as I am aware that the other lawyers and law firms that I communicate and work with in Europe and Canada who know you also speak highly of your business practice and professionalism.

I think that it is also noteworthy to mention that you and your companies have had, and continue to have, a significant impact on the economic, social and cultural development of Nova Scotia and Canada. Without your efforts and long-term business vision, it is unlikely that such developments and significantly foreign investment would have occurred to the extent that they have. In my opinion, these efforts have contributed significantly to the advancement of European-Canadian relations on many levels.

I also wish to congratulate you for your personal contribution to the First Nations *Friends United* project. The project truly is a unique effort to build bridges and create mutual understanding through art and cultural expression between First Nations people and all other peoples.

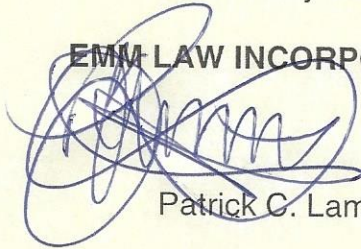
As President of the Rotary Club of Port Hawkesbury, it was my pleasure last year to recognize your significant contributions to this project by presenting you with a Rotary International Paul Harris Fellowship certificate.

Also, our firm has for many years been recognized by the German Consulate Office (Nova Scotia) and authorized to witness and certify/notarize documents for that office. We are happy to provide that same service for you and your clients.

As for myself and this law firm, I can state that we certainly look forward to a continued long-term working relationship with you and your companies.

Yours very truly,

EMM LAW INCORPORATED



Patrick C. Lamey

PCL/pcl