

PFIC Annual Information Statement

Issuer: Leading Edge Materials Corp.

Address: 1090 West Georgia Street, Suite 1305
Vancouver, BC, V6E 3V7

1. This information statement applies to the taxable year of Issuer beginning on November 1, 2015 and ending on October 31, 2016.
2. The below amounts represent income per share. If the shares were not owned for the entire tax year, multiply the number of shares you owned by the amounts below, divide the result by the total number of days in the tax year, and multiply by the number of days during the tax year that you held such shares.

Net Ordinary Earnings: NONE
Net Capital Gains: NONE

3. The amount of cash and fair market value of other property distributed or deemed distributed per share:

Cash: NONE
Fair Market Value of Property: NONE

4. Issuer will permit you to inspect and copy Issuer's permanent books of account, records, and such other documents as may be maintained by Issuer that are necessary to establish that PFIC ordinary earnings and net capital gain are computed in accordance with U.S. income tax principles.

Date: February 24, 2017

BY: "Nick DeMare"
Chief Financial Officer

THIS INFORMATION IS PROVIDED IN ORDER TO ASSIST SHAREHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. SHAREHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF COMMON SHARES ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.