

January 6, 2020

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC, V7Y 1L2

Alberta Securities Commission
600, 250 – 5th Street S.W.
Calgary, AB, T2P 0R4


Ontario Securities Commission
20 Queen Street West
20th Floor
Toronto ON, M5H 3S8

Dear Sirs:

RE: NEW WAVE ESPORTS CORP. (THE “COMPANY”)
NOTICE PURSUANT TO NATIONAL INSTRUMENT 51-102 – CHANGE OF AUDITOR

Please be advised that, in connection with National Instrument 51-102, a copy of the Notice of change of Auditors (the “Notice”) dated January 6, 2020 in respect of the above captioned change of auditors has been delivered to us. We have read the Notice and, based on our knowledge of the information at this date, we agree with its contents as it pertains to Morgan & Company LLP, Chartered Professional Accountants.

Yours very truly,



Chartered Professional Accountants

KK/jp

cc: Canadian Securities Exchange