

**NEW WAVE ESPORTS CORP.**  
**NOTICE OF CHANGE OF AUDITOR**  
**Pursuant to National Instrument 51-102**

**TO:** MNP LLP and Morgan & Company LLP

**AND TO:** The Securities Regulatory Authorities in each of the Provinces of Canada

**RE:** Notice Regarding Change of Auditor Pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”)

Notice is hereby given, pursuant to Section 4.11 of NI 51-102, of a change of auditor of New Wave Esports Corp. (the “**Company**”).

1. At the request of the Company, MNP LLP (“**MNP**”), the “Former Auditor” of the Company, tendered their resignation as auditors of the Company effective January 6, 2020.
2. The resignation of MNP has been approved by the board of directors of the Company (the “**Board**”).
3. The Board approved the appointment of Morgan & Company LLP as successor auditor of the Company to fill the vacancy in the position of auditor of the Company on January 6, 2020.
4. There are no reservations or modified opinions in the Former Auditor's reports for the Company's financial statements for the “relevant period” (as defined in NI 51-102).
5. There are no “reportable events” (as defined in NI 51-102).

Dated: January 6, 2020

**NEW WAVE ESPORTS CORP.**

By: “*Trumbull Fisher*”

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**Trumbull Fisher, President**