

January 7, 2020

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Autorité des marchés financiers

Dear Sirs:

**Re: NEW WAVE ESPORTS CORP.
Notice of Change of Auditor Pursuant to NI 51-102 (Part 4.11)**

In accordance with Section 4.11 of National Instrument 51-102, we have reviewed the Company's Notice of Change of Auditor ("the Notice") dated January 6, 2020. Based on our information as of this date, we agree with the Statements contained in the Notice.

Yours truly,



**Chartered Professional Accountants,
Licensed Public Accountants**