

March 16, 2022

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Dear Sirs:

**Re: New Wave Holdings Corp. (the “Company”)
Change of Auditor**

We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* (“NI 51-102”). We wish to confirm you that we have read the Notice of Change of Auditor of the Company dated March 16, 2022 and based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

Smythe LLP

Chartered Professional Accountants