



Date: December 20, 2018

RE: Meeting of the shareholders of Tower One Wireless Corp. to be held on February 5, 2019 (the "Meeting")

I Abbey Abdiye (CFO) of Tower One Wireless Corp. hereby certify that:

- (a) arrangements have been made to have proxy related materials for the Meeting sent in compliance with National Instrument 54-101 (the "Instrument"), to all beneficial owners at least 21 days before the date fixed for the Meeting;
- (b) arrangements have been made to carry out all of the requirements of the Instrument in addition to those described in subparagraph (a) and
- (c) [Issuer name] is relying on section 2.20 of the Instrument to abridge the time prescribed in subsection 2.5(1) of the Instrument.

A handwritten signature in black ink, appearing to read "Abbey Abdiye", written over a horizontal line.

CFO

Signature of officer and position