



17th floor, 1030 West Georgia St., Vancouver, BC, Canada V6E 2Y3

Tel: 604. 714. 3600 Fax: 604. 714. 3669 Web: manningelliott.com

March 12, 2020

British Columbia Securities Commission  
Ontario Securities Commission

**Attention: Continuous Disclosure**

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditor – Tower One Wireless Corp. (the “Company”)**

We have read the Notice of Change of Auditor (the “Notice”) of the Company dated March 11, 2020, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the information contained in the Notice as it related to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*