



March 11, 2020

British Columbia Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Dear Sirs:

**Re: Tower One Wireless Corp. (the "Company")
Change of Auditor**

We are writing in accordance with Section 4.11(6)(a)(ii)(B) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated March 11, 2020 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

Smythe LLP

Chartered Professional Accountants