

Reliant CPA PC
895 Dove Street
Suite 300 #300180
Newport Beach, CA 92660
USA

January 9, 2023

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs:

Re: Spotlight360 IOT Solutions, Inc.- Notice of Change of Auditors

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditors ("the Notice") issued on January 6, 2023 by Spotlight360 IOT Solutions, Inc. ("the Corporation") and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Corporation.

Yours very truly,

/s/ Reliant CPA PC

Reliant CPA PC
Certified Public Accountants