

**SPOTLITE360 IOT SOLUTIONS, INC.**

810 – 789 West Pender Street

Vancouver BC V6H 1C2

Tel: 604.687.2038

January 9, 2023

VIA SEDAR

British Columbia Securities Commission

Alberta Securities Commission

Ontario Securities Commission

Attention: Filings

Dear Sir or Madam:

Re: Spotlite360 IOT Solutions, Inc. (the "Company")  
Change of Auditor

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In accordance with National Instrument 51-102, attached please find a copy of the reporting package (the "Reporting Package") which consists of:

- (a) Change of Auditor Notice;
- (b) Letter from Former Auditor; and
- (c) Letter from Successor Auditor.

The Audit Committee and the Board of Directors have reviewed and approved the Reporting Package.

The Reporting Package will be mailed out along with the Company's next annual general meeting materials.

Should you require further information, please do not hesitate to contact the undersigned.

Yours sincerely,

**SPOTLITE360 IOT SOLUTIONS, INC.**

*"Tim Harvie"*

Per:

Tim Harvie  
Chief Executive Officer

Encls.

cc: The CSE