

December 13, 2021

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
The Office of the Superintendent Securities (Prince Edward Island)
Office of the Superintendent of Securities Service, Newfoundland and Labrador

Dear Sirs/Mesdames:

Re: Way of Will Inc.

We refer to the prospectus of Way of Will Inc. (the "Company") dated December 13, 2021 relating to the distribution by New Wave Holdings Corp. ("New Wave") of an aggregate of 4,788,681 common shares of the Company to the shareholders of New Wave on a pro-rata basis by way of a dividend-in-kind and the issuance of 12,600,000 units of the Company issuable for no additional consideration upon the deemed exercise of 12,600,000 outstanding special warrants of the Company (the "Prospectus").

We consent to being named and to the use, in the above-mentioned Prospectus, of our report dated December 13, 2021 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at April 30, 2021 and 2020;
- Statements of operations and comprehensive loss, cash flows and changes in shareholders' deficiency for the years ended April 30, 2021 and 2020, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus, as these terms are defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

Smythe LLP

Chartered Professional Accountants

KK/rt/1002272

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