



March 9, 2017

British Columbia Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs:

Re: Tower One Wireless Corp. (the "Company")

We have read the Notice of Change of Auditor dated March 9, 2017 from the Company (the "Notice"), delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

Based on our knowledge of such information at this date, we agree with the statements with respect to Manning Elliott LLP as set out in the Notice.

Yours truly,

MANNING ELLIOTT LLP

Manning Elliott LLP