

April 9, 2021

British Columbia Securities Commission

Suite 701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, B.C. V7Y 1L2

Alberta Securities Commission

Suite 600, 250 – 5th Street SW
Calgary, Alberta T2P 0R4

Ontario Securities Commission

20 Queen Street West, 20th Floor
Toronto, Ontario M5H 3S8

Dear Sir/Madam:

**Re: TWX GROUP HOLDING LIMITED (the “Company”)
Notice Pursuant to NI 51 – 102 of Change of Auditor**

In accordance with National Instrument 51-102, we have read the Company’s Change of Auditor Notice dated **April 9, 2021** and agree with each statement contained therein based upon our knowledge of the information at this date.

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

Yours truly,

MNP LLP



Chartered Professional Accountants