

May 21, 2020

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Internet of Things Inc.. (the "Company")
Notice of Change of Auditor Pursuant to National Instrument 51-102 ("NI 51-102")

Pursuant to National Instrument 51-102, we have read the information contained in the Company's Notice of Change of Auditor dated May 19, 2020 (the "**Notice**").

Based on our knowledge and information as of the date hereof, we agree with each statement contained in the Notice as it pertains to MNP LLP. We have no basis to agree or disagree with the comments in the Notice relating to the successor auditor.

Yours truly,



Chartered Professional Accountants
Licensed Public Accountants