



December 11, 2019

British Columbia Securities Commission
701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, BC
V7Y 1L2

Alberta Securities Commission
Suite 600, 250 - 5th Street SW
Calgary, AB
T2P 0R4

Dear Sirs/Mesdames:

Re: TransGlobe Internet and Telecom Co., Ltd. (the “Company”)
Notice of Change of Auditors (“Notice”)

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice dated December 11, 2019 by the Company and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Company and filed on SEDAR.

Yours truly,

“D&H Group LLP”

D&H GROUP LLP