

UNIT# 168  
4300 NORTH FRASER WAY  
BURNABY, BC, V5J 5J8

T: 604.318.5465  
F: 778.375.4567

**Adam Kim**

ADAM SUNG KIM LTD.  
CHARTERED PROFESSIONAL ACCOUNTANT

December 11, 2019

**To: Alberta Securities Commission**

Suite. 600 - 250, 5th Street SW  
Calgary, AB T2P OR4

**And To: British Columbia Securities Commission**

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

Dear Sirs/Mesdames:

Re: **TransGlobe Internet and Telecom Co., Ltd. (the “Company”)**

**Notice Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations*  
 (“NI 51-102”) - Change of Auditor**

---

We acknowledge receipt of a Notice of Change of Auditor (the “**Notice**”) dated December 11, 2019 delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to NI 51-102, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with the statements set out in the Notice

Yours very truly,

**Adam Sung Kim Ltd.**

Per:



---

Name: Adam Kim

Title: President