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November 30, 2020

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
The Financial and Consumer Services Commission – New Brunswick
Nova Scotia Securities Commission
Office of the Superintendent of Securities – Prince Edward Island
Office of the Superintendent of Securities – Service Newfoundland and Labrador
Office of the Yukon Superintendent of Securities
Office of the Superintendent of Securities – Government of the Northwest Territories
Nunavut Securities Office

Dear Sirs/Mesdames:

**Re: Quarterhill Inc.
Change of Auditor Notice dated November 30, 2020**

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours sincerely,

Chartered Professional Accountants
Licensed Public Accountants

cc: The Board of Directors, Quarterhill Inc.