

September 18, 2020

CANADIAN SECURITIES EXCHANGE
First Canadian Place
100 King Street West
Suite 7210
Toronto, ON, M5X 1E1

Dear Sirs:

Re: Flower One Holdings Inc. - Private Placement of Units

In connection with the issue and sale today by Flower One Holdings Inc. (the “**Corporation**”) of units of the Corporation (“**Units**”) on a private placement basis, the undersigned hereby confirms receipt of aggregate gross proceeds in the amount of \$2,374,250 from the sale of 9,497,000 Units at a price of \$0.25 per Unit. Each Unit consists of (i) one common share of the Corporation and (ii) one common share purchase warrants (each whole warrant, a “**Warrant**”). Each Warrant entitles the holder thereof to acquire one common share in the capital of the Corporation (each a “**Warrant Share**”) at a price of \$0.36 per Warrant Share at any time up to 36 months after closing.

Yours sincerely,

(Signed “*Ken Villazor*”)

KEN VILLAZOR, CHIEF EXECUTIVE OFFICER

For and behalf of

FLOWER ONE HOLDINGS INC.