



April 19, 2021

Flower One Holdings Inc.
20 Richmond Street West, Suite 600
Toronto, Ontario
M5C 2R9

Osler, Hoskin & Harcourt LLP
1055 West Hastings Street
Suite 1700, The Guinness Tower
Vancouver BC V6E 2E9

Dear Sirs and Mesdames:

RE: Flower One Holdings Inc. (the "Issuer")
ISIN: CA34348QAD49

We confirm that Odyssey Trust Company has been appointed as the Debenture Trustee for the above issues of securities of the Issuer in the City of Calgary.

We maintain an inventory of security paper and can process transfers of ownership and issue certificates on a timely basis.

Yours truly,

ODYSSEY TRUST COMPANY

Amy Douglas
Director, Corporate Trust