

February 12, 2018

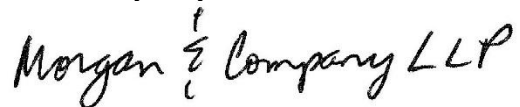
British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs:

RE: HIKU BRANDS COMPANY LTD. (THE "COMPANY")
NOTICE PURSUANT TO NATIONAL INSTRUMENT 51-102 – CHANGE OF AUDITOR

Please be advised that, in connection with National Instrument 51-102, a copy of the Notice of Change of Auditors (the "Notice") dated February 12, 2018 in respect of the above captioned change of auditors has been delivered to us. We have read the Notice and, based on our knowledge of the information at this date, we agree with its contents as it pertains to Morgan & Company LLP, Chartered Professional Accountants.

Yours very truly,



Chartered Professional Accountants

ADL/jp

cc: Canadian Securities Exchange