

August 28, 2019

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission

Dear Sirs:

Re: Heritage Cannabis Holdings Corp. (the "Company")

In connection with our engagement as auditor of the Company effective August 28th, 2019 as required by National Instrument 51-102, we have reviewed the information contained in the Notice dated August 26th, 2019, given by the Company to ourselves and Morgan & Company LLP, Chartered Professional Accountants.

Based on our information at this date, we agree with the statements set out in the Notice that relates to us and we do not agree or disagree with the statements contained in the Notice that relate to Morgan & Company LLP.

Yours very truly,



MNP LLP
Chartered Professional Accountants