

August 28, 2019

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

Dear Sirs:

**Heritage Cannabis Holdings Corp. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

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 MNP LLP, Chartered Professional Accountants.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,



MORGAN & COMPANY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

ADL/dmo