

Gabriella's Kitchen Inc.
("GABY" or the "Company")

200, 209 - 8th Avenue SW
Calgary, Alberta T2P 1B8

NOTICE OF CHANGE OF AUDITOR

To: EBT Chartered Accountants ("EBT")

And to: Davidson & Company LLP ("Davidson & Company LLP")

And to: Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

("EBT") voluntarily resigned as the Company's auditor effective January 4, 2019 (the "Resignation"). Pursuant to the Business Corporations Act (Alberta), the directors have appointed Davidson & Company LLP as the Company's auditor in the place and stead of EBT until the close of the next annual general meeting of the Company.

In accordance with section 4.11 of National Instrument 51-102 Continuous Disclosure Obligations ("NI 51-102") the Audit Committee and the Board of Directors of GABY, have considered and approved:

- 1) The resignation of EBT as the former auditor of the Company, effective January 4, 2019.
- 2) The appointment of Davidson as the Company's successor auditor, effective January 4, 2019.

There were no reservations contained in the former auditor's report on the financial statements of the Company for the fiscal year ended December 31, 2017;

There was a reservation contained in the former auditor's report on the financial statements of the Company for the fiscal year ended December 31, 2016 as excerpted from the report as follows:

"We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the financial performance and cash flows for the years ended December 31, 2016 and 2015, and for our unmodified audit opinion on the financial position as at December 31, 2016 and on the consolidated financial statements for the year ended December 31, 2017".

“Basis for Qualified Opinion on the Financial Performance and Cash Flows

Because we were appointed auditors of Gabriella's Kitchen Inc. in 2017, we were unable to observe the counting of physical inventories at the beginning or end of 2015 or satisfy ourselves concerning these inventory quantities by alternative means. Since opening inventories affect the determination of the financial performance and cash flows, we were unable to determine whether adjustment to the financial performance and cash flows might be necessary for the years ended December 31, 2016 or 2015”.

“Qualified Opinion on the Financial Performance and Cash Flows

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion on the Financial Performance and Cash Flows paragraph, the Consolidated Statements of Loss and Comprehensive Loss, Changes in Shareholders' Equity, and Cash Flows present fairly, in all material respects, the financial performance and cash flows of Gabriella's Kitchen Inc. and its subsidiary for the years ended December 31, 2016 and 2015 in accordance with International Financial Reporting Standards”.

“Opinion on the Financial Position, Financial Performance and Cash Flows

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Gabriella's Kitchen Inc. and its subsidiary as at December 31, 2017 and 2016, and their financial performance and cash flows for the year ended December 31, 2017 in accordance with International Financial Reporting Standards”.

There are no reportable events (as defined in section 4.11 of National Instrument 51-102);

The Notice, Resignation of EBT and Consent of Davidson have been reviewed and approved by the Audit Committee of the Board of Directors.

DATED at Calgary, Alberta, this 4th day of January, 2019.

Gabriella's Kitchen Inc.

“Barbara Feit”

Barbara Feit, Chief Financial Officer