

February 12, 2018

To: Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities, Government of Newfoundland and Labrador

Dear Sir/Mesdames:

RE: CannaRoyalty Corp.
Notice of Change of Auditor

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of CannaRoyalty Corp. dated February 12, 2018 (the "Notice") and, based on our knowledge of such information at this time, we agree with the statement contained in such Notice, except that we are not in a position to agree or disagree with the statement "there were no reportable events (as defined in National Instruments 51-102 – *Continuous Disclosure Obligations*) in connection with each of Jackson's audits of the Corporation which occurred prior to its resignation".

Yours truly,



MNP LLP

Chartered Professional Accountants,
Licensed Public Accountants

cc: Jackson and Company; CannaRoyalty Corp.