

February 13, 2018

British Columbia Securities Commission

P.O. Box 10142, Pacific Centre
9TH Floor – 701 West Georgia Street
Vancouver, B.C. V7Y 1L2

Alberta Securities Commission

Suite 600, 250 – 5th Street S.W.
Calgary, Alberta T2P 0R4

Ontario Securities Commission

20 Queen Street West, 22nd Floor
Toronto, ON M5H 3S8

Saskatchewan Financial Services Commission

Suite 601 – 1919 Saskatchewan Drive
Regina, Saskatchewan S4P 4H2

Nova Scotia Securities Commission

2nd Floor, Joseph Howe Building
1690 Hollis Street
Halifax, NS B3J 3J9

Manitoba Security Commission

500-400 St Mary Ave
Winnipeg, MB Rr3C 4K5

New Brunswick Security Commission

85 Charlotte St
Saint John, NB E2L 2J2

Prince Edward Island Office of the Superintendent of Securities

95 Rochford Street
Charlottetown, PEI, C1A 7N8

Security Commission of Newfoundland

100 Prince Philip Drive
St. John's, NL A1B 4J6

Dear Sirs/Mesdames:

**RE: CannaRoyalty Corp. (the “Company”)
Notice Pursuant to National Instrument 51-102 - Change of Auditor**

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated February 12, 2018 delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with the statements set out in the Notice

Yours very truly,

Jackson & Company

CHARTERED PROFESSIONAL ACCOUNTANTS