

**HIKU BRANDS COMPANY LTD.
(the "Company")**

NOTICE OF CHANGE OF AUDITOR

To: Morgan & Company LLP, Chartered Professional Accountants
And to: MNP LLP, Chartered Accountants

In accordance with National Instrument 51-102 Continuous Disclosure Obligations ("**NI 51-102**"), the Company hereby provides notice as follows:

1. The Company has requested and received the resignation of Morgan & Company LLP effective as of February 5, 2018;
2. On February 5, 2018, the Company appointed MNP LLP as its auditor to fill the vacancy created by the resignation of Morgan & Company LLP, and to hold such position until the close of the next annual meeting of shareholders of the Company; and
3. The resignation of Morgan & Company LLP and the appointment of MNP LLP was considered and approved by the Company's board of directors.
4. There were no modifications of opinion by Morgan & Company LLP in the auditor's reports relating to the Company's financial statements for the "relevant period", as defined in NI 51-102.
5. There are no "reportable events" as defined in NI 51-102.

Dated as of February 12, 2018.

HIKU BRANDS COMPANY LTD.

Per: "Jeff Barber" (signed)
Jeff Barber
Chief Financial Officer