

February 12, 2018

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

**Re: Hiku Brands Company Ltd. (“Hiku”)
Notice Pursuant to NI 51-102 - Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of Hiku, we have reviewed the information contained in Hiku’s Notice of Change in Auditor, dated February 12, 2018, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of Hiku at this time, except that we have no basis to agree or disagree with the statement that there have been no reportable events during the period that Morgan & Company LLP has been auditor of Hiku Resources Inc.

Yours truly,



Chartered Professional Accountants
Licensed Public Accountants

cc: Canadian Securities Exchange