

September 20, 2018

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
Financial and Consumer Securities Commission (New Brunswick)
Newfoundland and Labrador Securities Commission
Nova Scotia Securities Commission
Autorité des Marchés Financiers du Québec
Financial and Consumer Affairs Authority of Saskatchewan
TSX Venture Exchange

Dear Sirs/Mesdames:

RE: Notice of Change in Auditor

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Rocky Mountain Liquor Inc., dated September 8, 2018 and confirm our agreement with each of the statements therein.

This letter is provided pursuant to National Instrument 51-102.



**Chartered Professional Accountants
Licensed Public Accountants**