

December 1, 2022

**British Columbia Securities Commission  
Ontario Securities Commission  
Manitoba Securities Commission  
Autorite des Marches Financiers  
Alberta Securities Commission  
Northwest Territories Office of the Superintendent of Securities  
Yukon Securities Office  
Nova Scotia Securities Commission  
Service NL  
Saskatchewan Financial Services Commission  
Superintendent of Securities for Nunavut  
PEI Office of the Superintendent of Securities  
New Brunswick Securities Commission**

Dear Sirs / Mesdames

**Re: Halo Collective Inc. (the "Company")  
Notice Pursuant to NI 51 – 102 of Change of Auditor**

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice dated November 30, 2022 and agree with the information contained therein, based upon our knowledge of the information at this date.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

**cc: NEO Exchange**

