



Certified
Public
Accountants

June 20, 2023

Ontario Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Autorité des marchés financiers
Financial and Consumer Services Commission of New Brunswick
Nova Scotia Securities Commission
Financial and Consumer Services Division of Prince Edward Island
Office of the Superintendent of Securities Service Newfoundland and Labrador
Office of the Yukon Superintendent of Securities
Office of the Superintendent of Securities, Northwest Territories
Nunavut Securities Office

Dear Sirs / Mesdames:

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

As required by National Instrument 51-102, we have read the Company’s Change of Auditor Notice (the “Notice”) dated June 20, 2023, and agree with information regarding Macias Gini & O’Connell LLP (“MGO”) contained therein, based upon our knowledge of the information contained in the Notice at this date. We have no basis to agree or disagree with information not related to MGO.

Very truly yours,

Macias Gini & O’Connell LLP