

**HARVEST ONE CANNABIS
INC.
(the "Corporation")**

**NOTICE OF CHANGE OF
AUDITOR**

TO: Deloitte LLP

AND TO: Davidson and Company LLP, Chartered Professional Accountants

**AND TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
TSX Venture Exchange
The Manitoba Securities Commission
New Brunswick Financial and Consumer Services Commission
Office of the Superintendent of Securities, Newfoundland and Labrador Office of
the Superintendent of Securities, Northwest Territories
Nova Scotia Securities Commission
Prince Edward Island Office of the Superintendent of Securities Financial and
Consumer Affairs Authority of Saskatchewan**

**RE: Notice Regarding Change of Auditor Pursuant to Section 4.11 of National
Instrument 51-102- *Continuous Disclosure Obligations* ("NI 51-102")**

Notice is hereby given of a change of the auditor of Harvest One Cannabis Inc. (the "**Corporation**") pursuant to section 4.11 of NI 51-102. Take notice that:

- (a) Effective on August 28, 2020, Deloitte LLP (the "**Former Auditor**") at the request of the Corporation resigned as the Corporation's auditor;
- (b) the Corporation has appointed Davidson and Company LLP, Chartered Professional Accountants (the "**Successor Auditor**") as the auditor of the Corporation, effective August 28, 2020, subject to all applicable regulatory requirements;
- (c) the resignation of the Former Auditor and the recommendation to appoint the Successor Auditor were considered by the Audit Committee and approved by the Board of Directors of the Corporation;
- (d) there were no modified opinions expressed in the Former Auditor's reports on any of the financial statements of the Corporation commencing at the beginning of the two most recently completed fiscal years and ending on June 30, 2018, and in the period to the date of this Notice; and
- (e) in the opinion of the Corporation, there are no reportable events (as defined in section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations*).

[Remainder of page left intentionally blank. Signature page follows.]

DATED this 28th day of August 2020

HARVEST ONE CANNABIS INC.

(signed) "Marc Tran"

Marc Tran
Interim Chief Financial Officer