

September 3, 2020

**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**

Dear Sirs / Mesdames:

**Re: Harvest One Cannabis Inc. (the "Company")
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 the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated August 28, 2020, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

cc: TSX Venture Exchange

