



Deloitte LLP  
939 Granville Street  
Vancouver, BC V6Z 1L3  
Canada

Tel: 604-669-4466  
Fax: 778-374-0496  
www.deloitte.ca

September 1, 2020

**LETTER TO SECURITIES COMMISSIONS: NOTICE OF CHANGE OF  
AUDITORS - PREDECESSOR**

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

Dear Sirs/Mesdames:

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 Harvest One Cannabis Inc. dated August 28, 2020 (the "Notice") and, based on our knowledge of such information at this time, we agree the statements (a), (d) and (e) contained in the Notice as it relates to Deloitte LLP, Chartered Professional Accountants.

Yours very truly,

**/s/ Deloitte LLP**

Deloitte LLP  
Chartered Accountants