

February 15, 2019

To: British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

As required by subparagraph (5) (a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the Notice of Change of Auditor of Greenbriar Capital Corp. (the "Company") dated February 15, 2019 (the "Notice"). Based on our knowledge of such information at this time, we confirm the following in relation to the paragraphs that follow the sentence "In accordance with Part 4 of NI 51-102 we confirm that":

- With respect to paragraph 1, we agree with the statement in as far as it relates to Deloitte LLP.
- With respect to paragraph 2, our auditor's report on the consolidated financial statements of Greenbriar Capital Corp. ("Greenbriar") as at and for the years ended December 31, 2017 and 2016 was dated April 30, 2018 and did not contain a reservation or modification of opinion.
- We have no basis to agree or disagree with the statements made in paragraph 3.
- With respect to paragraph 4, we are not aware of any "reportable events" (as such term is defined in National Instrument 51-102) in connection with the audits of the consolidated financial statements of Greenbriar as at and for the years ended December 31, 2017 and 2016 in the period commencing from the beginning of Greenbriar's two most recently completed financial years and ending on the date of our Independent Auditor's Report, dated April 30, 2018.

Yours truly,

/s/ Deloitte LLP

Chartered Professional Accountants