

January 13, 2021

British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs:

**Re: BellRock Brands Inc.
Notice of Change of Auditor Pursuant to NI 51-102 (Part 4.11)**

In accordance with the National Instrument 51-102, we have reviewed the Company's Notice of Change of Auditor ("the Notice") dated January 8, 2021. Based on our information as of this date, we agree with the information contained in the Notice.

Yours truly,

A handwritten signature in black ink that reads 'MNP LLP'.

**Chartered Professional Accountants,
Licensed Public Accountants**