



Certified
Public
Accountants

February 11, 2022

British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs / Mesdames:

Re: BellRock Brands Inc. (the “Company”)

Notice Pursuant to NI 51-102 of Change of Auditor

As required by National Instrument 51-102, we have read the Company’s Change of Auditor Notice (the “Notice”) dated February 11, 2022 and agree with information regarding Macias Gini & O’Connell LLP (“MGO”) contained therein, based upon our knowledge of the information contained in the Notice at this date. We have no basis to agree or disagree with information not related to MGO.

Very truly yours,

A handwritten signature in black ink that reads "Macias Gini & O'Connell LLP". The signature is written in a cursive, slightly stylized font.

Macias Gini & O’Connell LLP