

September 28, 2022

**British Columbia Securities Commission
Ontario Securities Commission**

Re: Bellrock Brands Inc.

Ladies and Gentleman:

We have reviewed the information contained in the Change of Auditor Notice of Bellrock Brands Inc. dated September 28, 2022 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our Knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the Notice relating to BF Borgers CPA PC.

Sincerely,

BF Borgers CPA PC

**BF Borgers CPA PC
Certified Public Accountants
Licensed Public Accountants
Lakewood, CO**