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10 October 2019

British Columbia Securities Commission
701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Alberta Securities Commission
Suite 600, 250–5th St. SW
Calgary, Alberta, T2P 0R4

**RE: Cultivar Holdings Inc. (formerly Admiral Bay Resources Inc.) (the “Company”)
Notice Pursuant to National Instrument 51-102 - Change of Auditor (“Notice”)**

Dear Sirs:

In accordance with National Instrument 51-102, we have read the information contained in the Notice, dated 4 October 2019, and agree with the information contained therein, based upon our knowledge of the information at this date.

Yours truly,

SHIM & Associates LLP

Chartered Professional Accountants