

October 4, 2019

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

RE: **CULTIVAR HOLDINGS INC.** (the "**Corporation**")

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We have reviewed the Notice of Change of Auditor of the Corporation dated October 4, 2019 (the "**Notice**") delivered to us by the Corporation in respect of its change of auditor.

Pursuant to subparagraph 6(a)(ii) of section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we have reviewed the Notice and, based on our knowledge of such information at this time, we agree with each statement contained in the Notice, except that we have no basis to agree or disagree with the statement that there have been no modified opinions or reportable events during the period that SHIM & Associates LLP, Chartered Professional Accountants, has been the auditor of the Corporation.

Yours truly,



Buckley Dodds LLP  
Chartered Professional Accountants  
Vancouver, British Columbia