

CULTIVAR HOLDINGS INC.

NOTICE OF CHANGE OF AUDITOR

TO: British Columbia Securities Commission
Alberta Securities Commission

AND TO: SHIM & Associates LLP, Chartered Professional Accountants

AND TO: Buckley Dodds LLP, Chartered Professional Accountants

RE: Notice of Change of Auditor pursuant to section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* ("**NI 51-102**")

In accordance with NI 5-102, **Cultivar Holdings Inc.** (the "**Corporation**") hereby provides notice as follows of a change of its auditors:

- i. the Corporation has requested and received the resignation of SHIM & Associates LLP, Vancouver (the "**Former Auditor**") effective as of October 4, 2019;
- ii. the Corporation appointed Buckley Dodds LLP, Vancouver (the "**Successor Auditor** ") as its auditor of record and to hold such position until the close of the next annual meeting of the shareholders of the Corporation;
- iii. the resignation of the Former Auditor and the appointment of the Successor Auditor has been considered and approved by the Board of Directors of the Corporation;
- iv. there were no modified opinions expressed in the reports of the Former Auditor on the Corporation's financial statements for the period commencing at the beginning of the Corporation's two most recently completed financial years and ending on the date of resignation; and
- v. in the opinion of the Corporation, there are no reportable events as defined in NI 51-102.

The Corporation has requested the Former Auditor and the Successor Auditor to furnish it with letters addressed to the parties set out above stating whether they agree with the above statements, which letters will be attached hereto.

Dated at Toronto, Ontario this 4th day of October, 2019.

CULTIVAR HOLDINGS INC.

Per:

(signed) "Sheldon Kales"

Sheldon Kales
Chief Executive Officer and Director