

March 29, 2019

**TO:** British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditor (the “Notice”) – Lineage Grow Company Ltd.**

We have read the Notice dated March 29, 2019 (the “Notice”), delivered to us pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations* and, based on our knowledge of the information at this time, we agree with each statement contained in the Notice, other than statements (ii) and (v) on which we have no basis to agree or disagree.

Yours truly,



Chartered Professional Accountants  
Licensed Public Accountants

cc: The Board of Directors, Lineage Grow Company Ltd.