

**October 27, 2021**

To:

Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission

Dear Sirs/Mesdames:

**Re: Harborside Inc. (the “Company”)**

**Notice Pursuant to Section 4.11 of National Instrument 51-102 - Change of Auditor**

In accordance with Section 4.11 of National Instrument 51-102 - Continuous Disclosure Obligations, we have reviewed the information contained in the Company's Notice of Change of Auditor dated October 27, 2021, (the “Notice”) and agree with the information contained therein, based upon our knowledge of the information relating to the said Notice and of the Company at this time.

Yours truly,



**Chartered Professional Accountants,  
Licensed Public Accountants**