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October 28, 2021

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

Re: Harborside Inc. (the "Company") – Change of Auditor

We have reviewed the change of auditor notice (the "Notice") of the Company dated October 27, 2021, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*. We confirm that we are in agreement with statements (a) and (b) in the Notice as such statements relate to Armanino LLP, and we have no basis on which to agree or disagree with statements (c) and (d) in the Notice.

Yours Truly,

A handwritten signature in blue ink that reads "Armanino LLP". The signature is written in a cursive, slightly slanted style.

Armanino ^{LLP}