

October 1, 2019

Securities Commissions in All Provinces of Canada

Dear Sirs/Mesdames:

Re: Planet 13 Holdings Inc. – Change of Auditor

Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor of Planet 13 Holdings Inc. dated September 24, 2019 (the “**Notice**”) and, based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours very truly,



Chartered Professional Accountants
Toronto, Ontario