

NOTICE OF CHANGE OF AUDITOR
PURSUANT TO NATIONAL INSTRUMENT 51-102
OF THE CANADIAN SECURITIES ADMINISTRATORS

TO: MNP LLP

AND TO: DAVIDSON & COMPANY LLP

We hereby provide notice pursuant to Section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* (“**NI 51-102**”) in respect of the resignation of MNP LLP (“**MNP**”) as the auditor of Planet 13 Holdings Inc. (the “**Company**”) and the appointment of Davidson & Company LLP (“**Davidson**”) as auditor of the Company.

We confirm that:

1. On September 24, 2019 (the “**Effective Date**”), MNP resigned as auditor of the Company at the request of the Company.
2. The Company's audit committee and board of directors participated in and approved the resignation of MNP as auditor of the Company and the appointment of Davidson as successor auditor as of the Effective Date.
3. There were no modified opinions contained in the former auditor's reports on any of the annual financial statements of the Company which it audited, namely the year ending December 31, 2018.
4. In the opinion of the Company no “reportable events”, as such term is defined in NI 51-102, occurred prior to the resignation of MNP on the Effective Date.

DATED at Toronto, Ontario this 24th day of September 2019.

PLANET 13 HOLDINGS INC.

Per: “*Dennis Logan*”

Name: Dennis Logan
Title: Chief Financial Officer