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December 10, 2019

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: The Tinley Beverage Company Inc. – Notice of Change of Auditor

Pursuant to Section 4.11 of National Instrument NI 51-102 Continuous Disclosure Obligations, we have reviewed the Notice of Change of Auditor of The Tinley Beverage Company Inc. (the “Notice”) dated November 29, 2019 and, based on our knowledge of such information at this time, we agree with the statements made in the Notice that pertains to our Firm.

Yours very truly,

Lipton LLP

**Chartered Professional Accountants
Licensed Public Accountants
Toronto, Canada**