



November 29, 2019

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

Dear Sirs/Mesdames:

**Re: The Tinley Beverage Company Inc. (the “Company”)**

We have read the notice of change of auditor of the Company (the “Notice”) dated November 29, 2019, which we understand is to be filed pursuant to National Instrument 51-102.

Based on the information available to us, we agree with the statements set out in the Notice as it relates to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to Lipton LLP.

Yours truly,

*Zeifmans LLP*

Chartered Professional Accountants