

McGovern Hurley

Audit. Tax. Advisory.

September 5, 2023

Ontario Securities Commission
British Columbia Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: West Island Brands Inc.

We have reviewed the information contained in the Change of Auditor Notice of West Island Brands Inc. dated August 23, 2023 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice with the exception of the information contained in paragraph 5. We are not in a position to agree or disagree with the information contained in this paragraph.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants