

May 12, 2020

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

Dear Sirs/Mesdames:

**Re: City View Green Holdings Inc. (the "Company")
Notice of Change of Auditor Pursuant to National Instrument 51-102 ("NI 51-102")**

Pursuant to National Instrument 51-102, we have read the information contained in the Company's Notice of Change of Auditor dated May 12, 2020 (the "**Notice**").

Based on our knowledge and information as of the date hereof, we agree with each statement contained in the Notice as it pertains to MNP LLP. We have no basis to agree or disagree with the comments in the Notice relating to the successor auditor.

Yours truly,



Chartered Professional Accountants
Licensed Public Accountants