



CLEARHOUSE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

August 30, 2021

To: Ontario Securities Commission
20 Queen Street West, 22nd Floor
Toronto, ON M5H 3S8

And To: British Columbia Securities Commission
P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC V7Y 1L2

And To: Alberta Securities Commission
Suite 600 - 250, 5th Street SW
Calgary, AB T2P 0R4

Dear Sirs/Mesdames:

**Re: Leviathan Natural Products Inc. (formerly, Leviathan Cannabis Group Inc.)
(the "Company")**

Notice Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102") - Change of Auditor

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated August 30, 2021, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to NI 51-102, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with the statements concerning Clearhouse LLP set out in the Notice.

Yours very truly,

Chartered Professional Accountants
Licensed Public Accountants

cc: Board of Directors of Leviathan Natural Products Inc.