

August 30, 2021

**Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission**

Dear Sirs/Mesdames:

**Re: Leviathan Natural Products Inc. (the "Company") Notice of Change of Auditor**

As required by Section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations*, we have reviewed the information contained in the Company's Notice of Change of Auditor dated August 30, 2021 (the "Notice"). Based on our knowledge as of the date of this letter, we agree with each statement in the Notice as it pertains to MNP LLP.

Sincerely,

A handwritten signature in black ink that reads 'MNP LLP' in a cursive, stylized font.

**Chartered Professional Accountants  
Licensed Public Accountants**