



**THE FUTURE OF GENETICS | CSE: PACR**

**NOTICE OF CHANGE OF AUDITOR  
(NATIONAL INSTRUMENT 51-102)**

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

**And To: Manning Elliott LLP, Chartered Professional Accountant  
("Manning")**

**And to: Crowe MacKay & Company, Chartered Professional Accountants  
("Crowe")**

In accordance with section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI51-102") the Audit Committee and the Board of Directors of Pac Roots Cannabis Corp. ("the Company"), hereby provide notices that Manning Elliott LLP has, at the request of the Company, resigned as the Company's auditor effective December 21, 2020 (the "Resignation") and the Directors of the Company have subsequently appointed Crowe MacKay LLP as the successive auditor.

In accordance with NI 51-102, we confirm that:

- (a) At the request of the Company, Manning was asked to resign as auditor of the Company to facilitate the appointment of Crowe effective as at December 21, 2020. Manning did not provide a response to the resignation and as a result was terminated as auditor by the Company;
- (b) Manning has not expressed any reservation in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Manning issued an audit report in respect of the Company and the date of this notice;
- (c) The appointment of Crowe as the auditor of the Company was considered and approved by the audit committee and the board of directors of the Company;
- (d) In the opinion of the board of directors of the Company no reportable events (as defined in section 7(e) of NI 51-102) has occurred in connection with the audits of the two most

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recently completed fiscal years of the Company, nor any period from the most recently completed period for which Manning issued an audit report in respect of the Company and the date of this notice; and

- (e) This notice and the consent of Crowe has been reviewed by the audit committee and the board of directors of the Company.

**DATED** at Vancouver, this 5<sup>th</sup> day of January 2021

**PAC ROOTS CANNABIS CORP.**

**Patrick Elliott**  
President & Director

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