

January 12, 2017

**British Columbia Security Commission**

P.O. Box 10142, Pacific Centre  
9TH Floor – 701 West Georgia Street  
Vancouver, B.C. V7Y 1L2

**Alberta Securities Commission**

Suite 600, 250 – 5th Street S.W.  
Calgary, Alberta T2P 0R4

**Ontario Securities Commission**

20 Queen Street West, 22nd Floor  
Toronto, ON M5H 3S8

**Canadian Security Exchange**

220 Bay Street, 9th Floor  
Toronto, Ontario, M5J 2W4

Dear Sirs/Mesdames:

**RE: Golden Leaf Holdings Ltd (the “Company”)  
Notice Pursuant to National Instrument 51-102 - Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated January 8, 2018 and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time

Yours very truly,

*Jackson & Company*

CHARTERED PROFESSIONAL ACCOUNTANTS