

IONIC BRANDS INC.

1430 – 800 West Pender Street
Vancouver, B.C.
Canada V6C 2V6

December 13, 2019

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

RE: Ionic Brands Inc. (the “Company”) – Refiling of Documents for Second and Third Quarter ended June 30, 2019 and September 30, 2019

The Company has refiled the following documents:

1. Amended and restated condensed interim consolidated financial statements of the Company for the three and six months ended June 30, 2019; and
2. Amended and restated condensed interim consolidated financial statements of the Company for the three and nine months ended September 30, 2019.

The documents are being refiled to clarify the Company’s Vegas Valley Growers North LLC acquisition transaction details. The only changes to the above noted financial statements are with respect to the financial periods covered.

Yours truly,

Ionic Brands Inc.

(Signed) John Gorst

John Gorst
Chief Financial Officer