

July 27, 2022

**British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Government of Newfoundland and Labrador, Financial Services  
Regulation Division  
Nova Scotia Securities Commission  
Prince Edward Island Securities Office**

**Re: Billy Goat Brands Ltd. ("the Company")  
Notice Pursuant to NI 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 July 26, 2022, 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 truly,

*WDM*

*Chartered Professional Accountants*

**WDM CHARTERED PROFESSIONAL ACCOUNTANTS**

cc. Billy Goat Brands Ltd..

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SERVICE

INTEGRITY

TRUST



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**WDM**