



18012 Sky Park Circle, Suite 200  
Irvine, California 92614  
tel 949-852-1600  
fax 949-852-1606  
www.rjicpas.com

August 2, 2024

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Manitoba Securities Commission

**AVICANNA INC. - NOTICE OF CHANGE OF AUDITORS**

Dear Sirs/Mesdames:

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated August 2, 2024 delivered to us by the Corporation in respect of the change of auditor of the Corporation. In accordance with National Instrument 51-102 — Continuous Disclosure Obligations, we have reviewed the information contained in the Notice and we agree with each of the statements contained therein pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice issued by Kingston Ross Pasnak LLP.

Yours truly,

*Ramirez Jimenez International CPAs*

**Ramirez Jimenez International CPAs**