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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 section 4.11 of 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 Ramirez Jimenez International LLP.

Yours truly,

Kingston Ross Pasnak LLP Kingston Ross Pasnak LLP

Charted Professional Accountants

An independent member firm of