



KINGSTON  
ROSS  
PASNAK<sup>LLP</sup>

Suite 1500, 9888 Jasper Avenue  
Edmonton, Alberta T5J 5C6  
T. 780.424.3000 | F. 780.429.4817 | [W. krpgroup.com](http://W. krpgroup.com)

July 15, 2021

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 July 15, 2021 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 MNP LLP.

Yours truly,

*Kingston Ross Pasmak LLP*

**Kingston Ross Pasmak LLP**  
Chartered Professional Accountants