

July 15, 2021

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

Dear Sirs/Mesdames:

Re: Avicanna Inc. (the “Corporation”)

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.

Yours truly,



MNP LLP

Chartered Professional Accountants