

November 27, 2020

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Saskatchewan Securities Commission

Dear Sirs/Mesdames:

Re: Avicanna Inc.

We refer to the short form prospectus of Avicanna Inc. (the “Company”) dated November 27, 2020 relating to the offering of units of the Company consisting of one common share and one-half of one common share purchase warrant of the Company (the “Prospectus”).

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form Prospectus, of our report dated April 14, 2020, to the Shareholders of the Company on the following financial statements:

- a. Consolidated statements of financial position as at December 31, 2019 and December 31, 2018; and,
- b. Consolidated statements of operations and comprehensive loss, changes in shareholder’s equity and cash flows for each of the years in the two-year period ended December 31, 2019 including the significant accounting policies and other explanation information.

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor’s consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchanges to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Sincerely,



MNP SENCRL, srl

encls.

¹ CPA auditor, CA, public accountancy permit No. A126822