

November 27, 2020

**FILED BY SEDAR**

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

Dear Sirs/Mesdames:

**Re: Avicanna Inc. (the “Issuer”) – Final Long Form Prospectus dated November 27, 2020 (the “Prospectus”)**

We refer to the Prospectus of the Issuer relating to the offering of units of the Issuer, each consisting of one common share and one-half of one common share purchase warrant of the Issuer.

We hereby consent to the use of and reference to our name and legal opinions contained in the Prospectus under the headings “Eligibility for Investment”, “Certain Federal Income Tax Considerations” and to the use of and reference to our name on the inside of the cover page of the Prospectus and under the heading “Legal Matters”.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are derived from our legal opinions provided in the Prospectus or within our knowledge as a result of the services performed by us in connection with such opinion.

Yours truly,

*“Goodmans LLP”*

**GOODMANS LLP**