

AVICANNA INC.
480 University Avenue, Suite 1502
Toronto, ON M5G1V2

NOTICE OF CHANGE OF AUDITOR
Pursuant to NI 51-102 (Part 4.11)

TO: MNP LLP

AND TO: Kingston Ross Pasnak LLP

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

It is proposed that Avicanna Inc. (the “**Corporation**”) will change its auditor from MNP LLP (the “**Former Auditor**”) to Kingston Ross Pasnak LLP (the “**Successor Auditor**”) effective as of July 15, 2021.

The Former Auditor notified the Corporation that it was resigning as the Corporation’s independent registered public accounting firm on July 10, 2021. Following the resignation of the Former Auditor, the Audit Committee recommended to the Board of Directors the appointment of the Successor Auditor.

The Corporation further reports there were no reservations or modified opinions in the Former Auditor’s audit report for the fiscal year ended December 31, 2019. However, there is a reportable event with respect to an unresolved issue, as such terms are defined in National Instrument 51-102 — *Continuous Disclosure Obligations* (Part 4.11), related to the audit of the Corporation’s financial statements for the year ended December 31, 2020 (the “**2020 Financial Statements**”) as the internal control issues it identified are such that the Former Auditor has concluded that it will not be in a position to issue an opinion on 2020 Financial Statements. The Corporation has authorized the Former Auditor to respond fully to inquiries by the Successor Auditor concerning the issue.

The change of the auditor and the recommendation to appoint the Successor Auditor was approved by the Audit Committee and the Board of Directors of the Corporation.

DATED this 15th day of July, 2021.

AVICANNA INC.

Per: /s/ “Setu Purohit”

Setu Purohit
President