

VIA SEDAR

July 9, 2019

TO: Ontario Securities Commission, as principal regulator

AND TO: British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

Re: The final long form prospectus of Avicanna Inc. dated July 8, 2019 (the "**Prospectus**")

In connection with the Prospectus, we consent to the references to our name, Dentons Canada LLP, on the third page of the Prospectus, under the heading "Material Contracts" and under the heading "Interest of Experts".

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that is within our knowledge as a result of the services we performed in connection with the Prospectus.

Yours truly,

(signed) "Dentons Canada LLP"