

July 8, 2019

To: Ontario Securities Commission, as principal regulator

And To: British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs / Mesdames:

**Re: Avicanna Inc.**

We refer to the prospectus of Avicanna Inc. (the “Company”) dated July 8, 2019 relating to the qualification and distribution of certain common shares and share purchase warrants as defined in the prospectus.

We consent to being named and to the use, in the above-mentioned prospectus, of our reports dated July 8, 2019, to the Shareholders of the Company on the following consolidated financial statements:

- *The consolidated statements of financial position of the Company as at December 31, 2018 and December 31, 2017 and the consolidated statements of operations and comprehensive loss, changes in shareholders’ equity and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information; and,*
- *the consolidated statements of financial position of the Company as at December 31, 2017 and December 31, 2016 and the consolidated statements of operations and comprehensive loss, changes in shareholders’ equity and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.*

We consent to being named and to the use, in the above-mentioned prospectus, of our reports dated July 8, 2019, to the Shareholders of Sativa Nativa S.A.S. on the following financial statements:

- *The statements of financial position of Sativa Nativa S.A.S as at February 28, 2018 and December 31, 2017 and the statements of operations and comprehensive loss, changes in shareholders’ equity and cash flows for the two-month period ended February 28, 2018 and the year ended December 31, 2017, and a summary of significant accounting policies and other explanatory information; and,*
- *the statements of financial position of Sativa Nativa S.A.S as at December 31, 2017 and December 31, 2016 and the statements of operations and comprehensive loss, changes in shareholders’ equity and cash flows for the year ended December 31, 2017 and the period from the date of incorporation, December 23, 2016, to December 31, 2016, , and a summary of significant accounting policies and other explanatory information.*

We consent to being named and to the use, in the above-mentioned prospectus, of our reports dated July 8, 2019, to the Shareholders of Santa Marta Golden Hemp S.A.S. on the following financial statements:

- *The statements of financial position of Santa Marta Golden Hemp S.A.S. as at September 30, 2018 and December 31, 2017 and the statements of operations and comprehensive loss, changes in shareholders’ equity and cash flows for the nine-month period ended September 30, 2018 and the year ended December 31, 2017, and a summary of significant accounting policies and other explanatory information; and,*

- *the statements of financial position of Santa Marta Golden Hemp S.A.S. as at December 31, 2017 and December 31, 2016 and the statements of operations and comprehensive loss, changes in shareholders' equity and cash flows for the year ended December 31, 2017 and the period from the date of incorporation, July 27, 2016, to December 31, 2016, and a summary of significant accounting policies and other explanatory information.*

We consent to being named and to the use, in the above-mentioned prospectus, of our reports dated July 8, 2019, to the Shareholder of 2516167 Ontario Inc. (o/a My Cannabis) on the following financial statements:

- *The statements of financial position of 2516167 Ontario Inc. (o/a My Cannabis) as at May 31, 2017 and December 31, 2016 and the statements of operations and comprehensive income, changes in shareholders' equity and cash flows for the five-month period ended May 31, 2017 and the period from the date of incorporation, April 29, 2016, to December 31, 2016, and a summary of significant accounting policies and other explanatory information.*

We report that we have read the 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.

Sincerely,

*MNP LLP*

Chartered Professional Accountants  
Licensed Public Accountants