



Date: September 4, 2020

VIA SEDAR

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames,

Re: Avicanna Inc. (the “Company” or “Avicanna”) – Amended interim financial statements for the period ended June 30, 2020
SEDAR Project No.: 03097921.

The Company is filing today its amended interim financial statements for the period ended June 30, 2020 (the “Interim Financial Statements”) which amend the Company’s interim financial statements for the same period originally filed on SEDAR on August 14, 2020.

The Interim Financial Statements have been updated to include comparative financial information for the corresponding interim period in the immediately preceding financial year. The changes are for presentation purposes and no figures have been restated. The Company has updated the Statement of Changes in Equity to include the immediately preceding financial year June 30, 2019 balances as required by Section 4.3(2)(b) of National Instrument 51-102 - *Continuous Disclosure Obligations*.

Your Truly,

AVICANNA INC.

(Signed) *Davender Sohi*

Davender Sohi
Chief Financial officer