



Date: November 16, 2021

VIA SEDAR

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

Dear Sirs/Mesdames,

Re: Avicanna Inc. (the "Company" or "Avicanna") – Amended Management's Discussion and Analysis for the three and nine months ended September 30, 2021  
SEDAR Project No. 03300712:

The Company is filing today its amended Management's Discussion and Analysis for the three and nine months ended September 30, 2021 (the "MD&A"), which amend the Company's Management's Discussion and Analysis for the same period originally filed on SEDAR on November 12, 2021.

The MD&A has been updated to correct a number of typographical errors in tables disclosing details on Gross Margins, Selected Consolidated Financial Information, Other Income (Expenses) and adjusted EBITDA. The changes are for presentation purposes and no figures have been restated. These typographical errors included incorrect dates and positive numbers shown as negative numbers, causing inconsistency between the MD&A and the condensed consolidated interim financial statements for the same period.

Your Truly,

AVICANNA INC.

*(Signed) Davender Sohi*

Davender Sohi, CPA, CA, CBV  
Chief Financial officer