

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers du Québec
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Superintendent of Securities, Prince Edward Island
Superintendent of Securities, Newfoundland and Labrador
Office of the Superintendent of Securities, Legal Registries, Government of
Northwest Territories
Superintendent of Securities Legal Registries, Division Department of Justice
Government of Nunavut
Office of the Yukon Superintendent of Securities

March 31, 2021

Dear Sirs / Mesdames:


Re: IM Cannabis Corp.

We refer to the short form prospectus of IM Cannabis Corp. (the "Company") dated March 31, 2021 (the "Prospectus"), relating to the sale and issue of the securities of the Company including: (i) common shares in the capital of the Company; (ii) common share purchase warrants; (iii) subscription receipts convertible into other Securities; (iv) senior and subordinated debt securities, including debt securities convertible or exchangeable into other securities of the Company; and (v) units comprised of one or more of any of the other Securities (as defined below) that are described in the Prospectus, or any combination of such Securities (all of the foregoing collectively, the "Securities" and individually, a "Security") in one or more series or issuances, with a total offering price of such Securities, in the aggregate, of up to US\$250,000,000 (or the equivalent thereof in other currencies).

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated April 20, 2020, to the shareholders and directors of the Company on the following financial statements:

- Consolidated statements of financial position as at December 31, 2019 and 2018; and
- Consolidated statements of profit or loss and other comprehensive income, changes in equity and cash flows for the years ended December 31, 2019 and 2018, 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements. We have complied with Canadian generally accepted standards for an auditors' 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.


Kost Forer Gabbay & Kasierer
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