

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  
Office of the Superintendent of Securities, Prince Edward Island  
Office of the Superintendent of Securities, Newfoundland and Labrador  
Office of the Superintendent of Securities, Northwest Territories  
Nunavut Securities Office  
Office of the Yukon Superintendent of Securities

May 5, 2021

Dear Sirs / Mesdames:

**Re: IM Cannabis Corp. (the "Company")**

We refer to the prospectus supplement of the Company dated May 5, 2021, relating to the offering of common shares and common share purchase warrants of the Company.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus supplement, of our report dated April 23, 2021, to the shareholders and directors of the Company on the following financial statements:

- Consolidated statements of financial position as at December 31, 2020 and 2019; and
- Consolidated statements of profit or loss and other comprehensive income, changes in equity and cash flows for the years ended December 31, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus supplement 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 supplement as these terms are described in the CPA Canada Handbook - Assurance.

*Kost Forer Gabbay and Kasierer*  
Kost Forer Gabbay & Kasierer  
A Member of Ernst & Young Global