

May 5, 2021

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority, Saskatchewan  
The Manitoba Securities Commission  
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 & Labrador  
Autorité des Marchés Financiers du Québec  
Yukon Securities Office  
Office of the Superintendent of Securities, Northwest Territories  
Office of the Superintendent of Securities, Nunavut

Dear Sirs/Madames:

**Re: IM Cannabis Corp. (the “Issuer”)**

We refer to the prospectus supplement of the Issuer dated May 5, 2021 (the “Prospectus Supplement”) relating to the offering of common shares and common share purchase warrants of the Issuer.

We consent to being named in the Prospectus Supplement and to the use through incorporation by reference in the Prospectus Supplement, of our independent auditors’ report dated April 23, 2021, to the shareholders of Trichome Financial Corp. on the following financial statements:

- a. Consolidated statements of financial position as at December 31, 2020 and 2019;
- b. Consolidated statements of net loss and comprehensive loss, changes in shareholders’ equity and cash flows for the years ended December 31, 2020 and 2019; and
- c. Notes, comprising a summary of significant accounting policies and other 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 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.

Yours truly,



MNP LLP