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December 12, 2023

British Columbia Securities Commission
Canadian Securities Exchange

Re: Irwin Naturals, Inc. (the "Company")
Change of Auditor Notification

Dear Sirs/Mesdames:

We have read the Change of Auditor Notification from the Company delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*. We agree with each statement concerning Armanino LLP contained in the Change of Auditor Notification letter. We have no basis to agree or disagree with other statements of the Company contained therein.

Very truly yours,

/s/ Armanino LLP

Armanino LLP
Woodland Hills, California