

February 27, 2023

Alberta Securities Commission British Columbia Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames,

Re: Notice of Change of Auditor – Hempsana Holdings Ltd. ("Hempsana")

We have reviewed the information contained in the Notice of Change of Auditor of Hempasa dated February 27, 2023 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours truly,

Zeifmans LLP

Chartered Professional Accountants Licensed Public Accountants

