

January 19, 2024

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission

Commissioners:

We have read the statements made by C21 Investments Inc. as required by Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* contained in the Notice of Change of Auditor dated January 19, 2024. We agree with the statements concerning our Firm in this letter; we are not in a position to agree or disagree with other statements of C21 Investments Inc. contained elsewhere.

Very truly yours,

*Marcum LLP*

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