



Certified
Public
Accountants

June 17, 2024

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

RE: LEEF Brands Inc. (the “**Company**”) – Notice of Change of Auditor (the “**Notice**”) dated June 17, 2024 pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”)

Dear Sirs/Mesdames,

As required by NI 51-102, we have reviewed the information contained in the Notice given by the Company to ourselves, as former auditor of the Company, and M&K CPAS, PLLC, as successor auditor of the Company.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Respectfully,

/s/ MACIAS GINI & O'CONNELL LLP