



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 successor auditor of the Company, and Macias Gini & O'Connell LLP, Certified Public Accountants, as former 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/**M&K CPAS, PLLC**