

August 16, 2021

Canadian Securities Administrators

Dear Sirs/Mesdames:

**Re: Ayr Wellness Inc. - Change of Auditor**

Pursuant to National Instrument 51-102 - *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor of Ayr Wellness Inc. dated August 16, 2021 (the "Notice") and, based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours truly,

A handwritten signature in black ink that reads 'MNP LLP' in a cursive, slightly stylized font.

**Chartered Professional Accountants  
Licensed Public Accountants**