

June 4<sup>th</sup>, 2020

**Alberta Securities Commission, as principal regulator  
Ontario Securities Commission  
British Columbia Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Nova Scotia Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Office of the Superintendent of Securities (Prince Edward Island)  
Office of the Superintendent of Securities Service Newfoundland and Labrador**

Dear Sirs and Madams:

**Re: InnoCan Pharma Corporation (the “Company”) – Final Short  
Form Prospectus dated June 4<sup>th</sup>, 2020**

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We refer to the final short form prospectus of the Company dated June 4<sup>th</sup>, 2020 (the “**Prospectus**”).

We consent to the use of our firm’s name in the Prospectus including on page “iii” and under the heading “*Legal Matters*”, and to the use of our name and the inclusion of our opinion under the headings “*Eligibility for Investment*” and “*Certain Canadian Federal Income Tax Considerations*” in the Prospectus.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are derived from our opinion referred to above or within our knowledge as a result of the services we performed in connection with such opinion.

Yours truly,

**“GOWLING WLG (CANADA) LLP”**