

November 12, 2024

Private and Confidential

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

Dear Sirs/Mesdames:

RE: OPTIMI HEALTH CORP. (THE "COMPANY")

CHANGE OF AUDITOR

We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated November 6, 2024 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

A handwritten signature in black ink that reads 'Smythe LLP'.

Chartered Professional Accountants

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