

November 14, 2024

**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 (Newfoundland & Labrador)**  
**Nova Scotia Securities Commission**  
**Office of the Superintendent of Securities (Prince Edward Island)**  
**Financial and Consumer Affairs Authority of Saskatchewan**

Dear Sirs / Mesdames:

**Re: Optimi Health Corp. (the "Company")**  
**Notice Pursuant to NI 51-102 - Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated November 6, 2024 (the "Notice"), and, based on our knowledge of such information at this time, we agree with the information contained in the Notice pertaining to our firm.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

**cc: Canadian Securities Exchange**

