



June 29, 2022

**DELIVERED VIA SEDAR**

Ontario Securities Commission  
20 Queen Street West, 22<sup>nd</sup> Floor  
Toronto, Ontario  
M5H 3S8

Attention: Prospectus Review Officers

Dear Sirs/Mesdames:

**RE: MARIMED INC.**

---

We refer to the (final) non-offering prospectus of MariMed Inc. (the "**Corporation**") dated June 29, 2022 (the "**Final Prospectus**").

We consent to being named and to the use, through incorporation by reference in the Final Prospectus, of our audit report dated March 16, 2022 addressed to the Board of Directors and Stockholders of the Corporation on the following consolidated financial statements:

- Consolidated Balance Sheets for the years ended December 31, 2021 and December 2020;
- Consolidated Statements of Operations, Stockholders' Equity and Statement of Cash Flows for the years ended December 31, 2021 and 2020, and
- Notes to the Consolidated Financial Statements, including a summary of significant accounting policies and other explanatory information.

We report that we have read Final Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported, or that are within our knowledge as a result of our audit of such financial statements. We conducted our audit of the financial statements in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB). As such we have complied with United States generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Final Prospectus.

Yours truly,

*/s/ "M&K CPAS, PLLC"*

M&K CPAS, PLLC  
Houston, Texas  
June 29, 2022