



November 2, 2016

**Re: iAnthus Capital Holdings, Inc. (the "Company") Refiling of Condensed Interim Financial Statements and MD&A for Six Months ended June 30, 2016**

It has come to the Company's attention that the Financial Statements and accompanying Management's Discussion and Analysis for the period ending June 30, 2016, and filed on August 29, 2016, were inadvertently filed containing a clerical error. Specifically the Financial Statements contained a clerical error with respect to the weighted average number of common shares for 2015. The clerical error has recently been identified and now remedied. The correct versions of the foregoing documents have now been filed on SEDAR, along with this cover letter, in accordance with Section 9.1 of the SEDAR Filer Manual.

Sincerely,

*(Signed) Julius Kalcevich*

Julius Kalcevich  
Chief Financial Officer