



**Department of Justice  
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**Ministère de la Justice  
Canada**

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Via Email: [iferreira@tgf.ca](mailto:iferreira@tgf.ca)

May 2, 2024

**Thornton Grout Finnigan LLP**  
3200 – 100 Wellington Street West  
TD West Tower, Toronto-Dominion Centre  
Toronto, ON M5K 1K7

**Attention: Ines Ferreira**

Dear Madam:

**RE: In the Matter of the Notice of Intention to Make a Proposal of CannMart Labs Inc.,  
Court File No.: BK-24-03063478-0031**

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We are counsel for the Canada Revenue Agency (“CRA”) in the above matter.

On behalf of our client, we hereby confirm that the CRA will not destroy any of the cannabis inventory of CannMart Labs Inc. (“CannMart”) during the pendency of the proposed CCAA proceeding without a court order authorizing such action. Under the applicable regulations, should CannMart itself wish to destroy any cannabis, it must advise the CRA in advance so that the CRA can witness that destruction.

For greater certainty, nothing in this letter affects the rights of the CRA or Health Canada in the exercise of its regulatory functions as permitted by section 11.1 of the CCAA.

Further to our call yesterday evening, we look forward to hearing back from you regarding the Trisura bond issue. We reserve our client’s rights to bring that issue before the court should a mutually acceptable solution not be found.

Should you have any questions or concerns, please do not hesitate to contact me.

Yours truly,

Kevin Dias  
General Counsel  
KD/In

**Canada**