

July 25, 2019



Ontario Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission, New Brunswick
Nova Scotia Securities Commission
The Office of the Superintendent of Securities, Prince Edward Island
Securities Regulation, NL, Government of Newfoundland and Labrador
Autorité des marchés financiers

Re: Cresco Labs Inc.

Dear Sir/Madam:

We refer to the Short Form Base Shelf Prospectus (the "**Prospectus**") of Cresco Labs Inc. (the "**Company**") dated July 25, 2019 relating to the offering for sale of up to \$500,000,000 in the aggregate of subordinate voting shares, debt securities, subscription receipts, warrants, and units of the Company.

We consent to being named in the Prospectus and to the use through incorporation by reference in the Prospectus of our independent auditor's report dated May 6, 2019, to the shareholders of the Company on the following financial statements:

- a. Consolidated Statement of financial position as at December 31, 2018;
- b. Consolidated Statements of operations, comprehensive income/(loss), changes in shareholders' equity, and cash flows for the year ended; and
- c. Notes, comprising a summary of significant accounting policies and other explanatory information for the year ended December 31, 2018.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements. We have complied with Canadian 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 prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

A stylized, handwritten-style signature of "MNP LLP" in black ink.

**Chartered Professional Accountants
Licensed Public Accountants**

Toronto, Canada