

August 26, 2019

Securities Commissions in All Provinces of Canada

Dear Sirs/Mesdames:

**Re: Cresco Labs Inc. – Change of Auditor**

Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor of Cresco Labs Corporation dated August 22, 2019 (the “**Notice**”) and, based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours very truly,



Chartered Professional Accountants  
Toronto, Ontario