

August 23, 2019

Securities Commissions in All Provinces of Canada

Dear Sirs and Mesdames:

Re: Cresco Labs, Inc. (the “Company”) – Change of Auditor

In connection with our proposed engagement as auditor of the Company, as required by National Instrument 51-102 – *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor dated August 22, 2019 given by the Company to ourselves and MNP LLP, Chartered Accountants.

Based on our information at this date, we agree with the statements set out in the Notice that relate to us and we do not agree or disagree with the statements contained in the Notice that relate to MNP LLP, Chartered Accountants.

Yours Truly,

MARCUM LLP, Accountants and Advisors

Marcum LLP
