

January 19, 2021

British Columbia Securities Commission (as principal regulator)
Ontario Securities Commission
Manitoba Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
New Brunswick Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Securities Commission
Newfoundland and Labrador Securities Commission

Re: Cresco Labs Inc.

We refer to the Prospectus Supplement dated January 19, 2021 to the short form base shelf prospectus dated July 25, 2019 (collectively the “Prospectus”) of Cresco Labs Inc. (the “Company”) relating to the offering for sale of up to US\$125,000,000 in the aggregate of subordinate voting shares of the Company pursuant to a best efforts offering within the meaning of National Instrument 44-101 – *Short Form Prospectus Distributions*.

We consent to being named in the above-mentioned Prospectus and to the use through the incorporation by reference of our report dated April 28, 2020, to the shareholders of the Company on the following financial statements:

- a) Consolidated Statement of financial position as at December 31, 2019;
- b) Consolidated Statements of operations and comprehensive loss, changes in shareholders’ equity, and cash flows for the year ended December 31, 2019; and
- c) Notes, comprising a summary of significant accounting policies and other explanatory information for the year ended December 31, 2019.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated 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.

Very truly yours,

Marcum LLP

Marcum LLP
Certified Public Accountants
Chicago, IL, USA