

January 19, 2021

**VIA SEDAR**

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Financial and Consumer Services Commission, New Brunswick  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Service Newfoundland and Labrador  
Office of the Superintendent of Securities, Consumer, Corporate and Insurance Services Division, Office of the Attorney General, Prince Edward Island

Dear Sirs/Mesdames:

**Re: Cresco Labs Inc. (the "Company") – Prospectus Supplement dated January 19, 2021 to a Short Form Base Shelf Prospectus dated July 25, 2019 (the "Prospectus Supplement")**

---

We refer to the Prospectus Supplement qualifying the distribution of up to US\$125,000,000.00 aggregate amount of subordinate voting shares of the Company.

We hereby consent to the references to our name under the heading "Interest of Experts" in the Prospectus Supplement and on the cover page of the Prospectus Supplement.

We confirm that we have read the Prospectus Supplement and that we have no reason to believe that there are any misrepresentations (as defined in Canadian securities legislation) in the information contained in the Prospectus Supplement that are derived from our opinion referred to above or that are within our knowledge as a result of the services we performed in connection with the preparation of such opinion.

Yours very truly,

*"Tingle Merrett LLP"*

**TINGLE MERRETT LLP**