

April 23, 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 Final Short Form Base Shelf Prospectus dated April 23, 2021 (the “Prospectus”) of Cresco Labs Inc. (the “Company”) relating to the offering for sale of up to US\$1,000,000,000 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 March 26, 2021, to the shareholders of the Company on the following financial statements:

- a) Consolidated Statements of Financial Position as at December 31, 2020 and 2019;
- b) Consolidated Statements of Operations and Comprehensive loss, Changes in Shareholders’ Equity, and Cash Flows for the years ended December 31, 2020 and 2019; and
- c) Notes, comprising a summary of significant accounting policies and other explanatory information for the years ended December 31, 2020 and 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.

*Marcum LLP*

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Certified Public Accountants  
Chicago, IL, USA