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August 8, 2019

To: Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission

Dear Sirs/Mesdames:

Re: Acreage Holdings, Inc. (the "Company")

We refer to the short form base shelf prospectus of the Company dated August 8, 2019 (the "Prospectus") relating to the offering for sale of up to US\$800,000,000 in aggregate of subordinate voting shares, debt securities, warrants, subscription receipts and units of the Company.

We consent to being named and to the use, through the incorporation by reference, in the above-mentioned prospectus, of our report dated June 27, 2018 to the Shareholders of Canopy Growth Corporation on the following financial statements:

Consolidated statements of financial position as at March 31, 2018 and March 31, 2017;

Consolidated statements of operations, consolidated statements of comprehensive income (loss), consolidated statements of changes in shareholders' equity, and consolidated statements of cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such 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.

Yours very truly,

/s/ Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants