



August 8, 2019

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
New Brunswick Financial and Consumer Services Commission
Nova Scotia Securities Commission

Dear Sir/Madam:

Re: Acreage Holdings, Inc.

We refer to the final Short Form Base Shelf Prospectus (the “**Prospectus**”) of Acreage Holdings, Inc. (the “**Company**”) dated August 8, 2019 relating to the offering for sale of up to US\$800,000,000 in the aggregate of subordinate voting shares, debt securities, warrants, subscription receipts, and units of the Company.

We consent to being named in the Prospectus and to the use through incorporation by reference in the Prospectus of our independent auditors’ report dated November 9, 2018, to the members of High Street Capital Partners, LLC on the following financial statements:

- a. Consolidated Statements of financial position as at December 31, 2017 and 2016; and
- b. Consolidated Statements of operations, members’ equity and cash flows for the years ended December 31, 2017 and 2016.

We report that we have read the Prospectus and all information specifically 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 truly,

Macias Gini & O’Connell LLP