

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 short form base shelf prospectus of Acreage Holdings, Inc. (the "Company") dated August 8, 2019 relating to the offering of subordinate voting shares, debt securities, warrants, subscription receipts or units of Acreage Holdings, Inc.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form base shelf prospectus, of our report dated April 29, 2019, to the Shareholders of the Company on the following consolidated financial statements:

- a. Consolidated statement of financial position as at December 31, 2018; and,
- b. Consolidated statement of operations and comprehensive loss, shareholders' equity and cash flows and the notes to the consolidated financial statements for the year ended December 31, 2018.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form base shelf prospectus, of our report dated April 30, 2018, to the Shareholders of Hiku Brands Company Ltd. (formerly, DOJA Cannabis Company Ltd.) on the following consolidated financial statements:

- a. Consolidated statements of financial position as at December 31, 2017 and March 31, 2017; and,
- b. Consolidated statements of loss and comprehensive loss, changes in shareholders' equity and cash flows and the notes to the consolidated financial statements for the nine-month period ended December 31, 2017 and for the year ended March 31, 2017.

We report that we have read the short form base shelf 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.

Sincerely,



**Chartered Professional Accountants
Licensed Public Accountants**

encls.