

October 10, 2019

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

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

Dear Sirs/Mesdames:

We have read the notice of change of auditor (the "Notice") of the Company, dated October 4, 2019, and are in agreement with the statements in such Notice that relate to us.

Very truly yours,

Marcum LLP

/gcp