

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

Dear Sirs/Mesdames:

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

As required by National Instrument 51-102 – Continuous Disclosure Obligations, we have reviewed the information contained in the notice of change of auditor (the "**Notice**") for the Company dated October 4, 2019 and, based upon our knowledge of the circumstances at this time, we do not disagree with the information contained in the Notice.

Yours truly,

**MNP LLP**  
Chartered Professional Accountants  
Licensed Public Accountants  
Waterloo, Ontario