

ACREAGE HOLDINGS, INC.
366 Madison Avenue, 11th Floor
New York, NY 10017
United States

NOTICE OF CHANGE OF AUDITOR
Pursuant to NI 51-102 (Part 4.11)

TO: MNP LLP

AND TO: Marcum LLP

AND TO: 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

It is proposed that Acreage Holdings, Inc. (the "**Company**") will change its auditor from MNP LLP (the "**Former Auditor**") to Marcum LLP (the "**Successor Auditor**") effective as of October 3, 2019.

The Former Auditor resigned at the request of the Company on October 3, 2019. The Audit Committee (the "**Audit Committee**") of the Board of Directors of the Company (the "**Board**") made a recommendation to the Board for the change of auditor due to the Company's desire to engage a different audit firm.

The Company further reports there were no reservations in the Former Auditor's reports on the Company's financial statements for the period commencing at the beginning of the Company's most recently completed financial year and ending on the date of resignation of the Former Auditor.

There are no reportable events including disagreements, consultations, or unresolved issues as defined in NI 51-102 (Part 4.11) between the Company and the Former Auditor.

The change of the auditor and the recommendation to appoint the Successor Auditor was recommended by the Audit Committee and approved by the Board.

DATED this 4th day of October, 2019.

ACREAGE HOLDINGS, INC.

Per:

/s/ Glen S. Leibowitz
Glen S. Leibowitz
Chief Financial Officer