



**PROFESSIONAL CORPORATION**  
chartered professional accountants

November 28, 2018

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Nova Scotia Securities Commission  
Registrar of Securities, Prince Edward Island  
Securities Commission of Newfoundland and Labrador

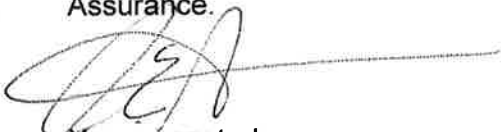
Dear Sirs: We refer to the short form prospectus (the "Prospectus") of Planet 13 Holdings Inc. (formerly Carpincho Capital Corp.) (the "Company") dated November 28, 2018 relating to the sale and issue of 8,335,000 units of the Company (the "Units") at a price of \$3.00 per Unit.

We consent to being named in and to the use, through incorporation by reference, in the above-mentioned Prospectus, of our report dated October 27, 2017 to the shareholders Carpincho Capital Corp. on the following financial statements:

- statements of financial position for the year ended June 30, 2017 and 2016;
- statements of loss and comprehensive loss, statements of changes in equity and statements of cash flows for the year ended June 30, 2017 and 2016; and
- related notes, which comprise a summary of significant accounting policies and other explanatory information.

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 on 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 very truly,

"I&A Professional Corporation"  
Chartered Professional Accountants