



**VIA SEDAR**

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/Mesdames:

**Re: Planet 13 Holdings Inc.**

In connection with the (final) Short Form Prospectus of Planet 13 Holdings Inc. dated November 28, 2018 (the "Prospectus"), we consent to the reference to our name under the headings "Certain U.S. Federal Income Tax Considerations to Non-U.S. Holders", "Legal Matters" and "Interests of Experts" in the Prospectus.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinion referred to therein or that are within our knowledge as a result of the services that we performed in connection with such opinion.

Yours very truly,  
**U.S. Tax IQ Ltd.**

A handwritten signature in blue ink, appearing to read "Manasuev", is written over a circular stamp or seal.

Alexey Manasuev  
Principal