



November 28, 2018

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission
Office of Superintendent of Securities (Prince Edward Island)
Office of the Superintendent of Securities (Newfoundland & Labrador)

Dear Sirs/Mesdames:

Re: Planet 13 Holdings Inc.

We refer to the Short Form Prospectus (the "Prospectus") of Planet 13 Holdings Inc. (the "Company") dated November 28, 2018 relating to the offering of 8,335,000 Units of the Company, at the purchase price of \$3.00 (CAD) per share for aggregate proceeds of \$25,005,000 (CAD).

We consent to being named and to the use in the above-mentioned Prospectus of our report dated May 22, 2018, to the members of the MM Development Company, LLC ("MMDC") on the following financial statements:

- Statement of financial position of MMDC for the years ended December 31, 2017 and 2016.
- Statements of operations, changes in members' deficit, and cash flows of MMDC for the years ended December 31, 2017 and 2016, and the notes to the financial statements.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon 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,

Macias Gini & O'Connell, LLP