



Please Reply to Las Vegas Office
Writer's email: mkearney@nevadafirm.com

September 2, 2020

VIA SEDAR

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Financial and Consumer Services Commission - New Brunswick
Nova Scotia Securities Commission
The Office of the Superintendent Securities - Prince Edward Island
Office of the Superintendent of Securities, Service Newfoundland & Labrador

**RE: Planet 13 Holdings Inc. (the "Corporation")
Final Short Form Prospectus dated September 2, 2020**

Dear Sirs/Mesdames:

We refer to the (final) short form prospectus (the "**Prospectus**") of the Corporation dated September 2, 2020 relating to an offering of units of the Corporation.

We hereby consent to the reference to our firm name and opinions under the headings "Certain U.S. Federal Income Tax Considerations to Non-U.S. Holders" in the Prospectus and to the references to our firm name under the headings "Legal Matters" and "Interests of Experts" in the Prospectus.

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

Yours Truly,

HOLLEY DRIGGS

"Michael E. Kearney" (signed)
Michael E. Kearney

MEK:mds