

October 30, 2020

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

**Re: Planet 13 Holdings Inc.**

Dear Sirs/Mesdames:

We refer to the Short Form Prospectus (the "Prospectus") of Planet 13 Holdings Inc. (the "Company") dated October 30, 2020 relating to the offering of 5,825,000 Units of the Company, at a purchase price of \$4.30 per Unit for aggregate proceeds of \$25,047,500.

We consent to being named in the Prospectus and to the use through incorporation by reference in the Prospectus of our independent auditor's report dated April 30, 2019 to the shareholders of the Company on the following financial statements:

- Consolidated statement of financial position as at December 31, 2018;
- Consolidated statements of operations, comprehensive income (loss), changes in shareholders' equity, and cash flows for the year ended December 31, 2018; and
- Notes, comprising a summary of significant accounting policies and other explanatory information for the year ended December 31, 2018.

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 upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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 truly,



**Chartered Professional Accounts**  
**Licensed Public Accounts**