

March 5, 2024

**FILED BY SEDAR+**

Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission  
Manitoba Securities Commission  
Autorité des Marchés Financiers (Québec)  
Nova Scotia Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Financial and Consumer Affairs Authority of Saskatchewan  
Office of the Superintendent of Securities, Service Newfoundland & Labrador  
The Office of the Superintendent Securities (Prince Edward Island)  
Office of the Superintendent of Securities for Nunavut  
Office of the Yukon Superintendent of Securities  
Office of the Superintendent of Securities for the Northwest Territories

Dear Sirs / Mesdames:

**Re: Planet 13 Holdings Inc. (the “Corporation”)  
MJDS Prospectus Supplement dated March 5, 2024**

We refer to the (final) prospectus supplement of the Corporation dated March 5, 2024 (the “**Prospectus Supplement**”) to the (final) multijurisdictional disclosure system (“**MJDS**”) shelf prospectus dated October 17, 2023 (the “**MJDS Shelf Prospectus**”) and, together with the Prospectus Supplement, the “**Prospectus**”), which includes the registration statement on Form S-3 under the *United States Securities Act of 1933*.

We consent to being named and to the use, through incorporation by reference in the above- mentioned Prospectus, of our reports dated May 31, 2022 and May 19, 2023 to the members of VidaCann, LLC (“**VidaCann**”) on the following financial statements:

- balance sheets of VidaCann as at December 31, 2021 and December 31, 2022;
- statements of operations and changes in members’ equity and cash flows for the years ended December 31, 2021 and December 31, 2022; and
- related notes, which comprise a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and the above 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 financial statements. We have complied with generally accepted standards in the United States of America 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.

Sincerely,

*Masters, Smith & Wisby P.A.*

Certified Public Accountants  
Jacksonville, Florida