

November 9, 2018

**FILED BY SEDAR**

Toronto Stock Exchange

**Re: The Green Organic Dutchman Holdings Ltd. – Management Information Circular Dated November 7, 2018**

Dear Sir/Madam:

We refer to the management information circular dated November 7, 2018 (the “Information Circular”) of The Green Organic Dutchman Holdings Ltd. (“TGOD”) relating to the proposed spin-off transaction under which, subject to the terms and conditions of an arrangement agreement dated October 25, 2018 between TGOD and its wholly-owned subsidiary, TGOD Acquisition Corporation (the “Company” or “SpinCo”), shareholders of TGOD of record as of the Distribution Record Date will receive one New TGOD Share and, in the case of Electing TGOD Shareholders, 0.15 of one SpinCo Unit Warrant for each TGOD Common Share held. Capitalized terms used and not defined herein have the respective meanings ascribed to them in the Information Circular

We hereby consent to being named in the Information Circular and to the use through incorporation by reference in the Information Circular of our report dated November 9, 2018 to the shareholders of TGOD on the following financial statements of the Company:

- a. Statements of financial position as at September 30, 2018;
- b. Statements of loss and comprehensive loss, changes in shareholders’ deficit and cash flows for the period ended September 30, 2018; and
- c. Notes, comprising a summary of significant accounting policies and other information.

We report that we have read the Information Circular 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 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 a continuous disclosure document, which does not constitute an audit or review of the Information Circular as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,



Chartered Professional Accountants  
Licensed Public Accountants