

December 15, 2021

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

Dear Sirs / Mesdames:

Re: Nextleaf Solutions Ltd.

We refer to the prospectus supplement dated December 15, 2021 (the "Prospectus Supplement") to the final short form base shelf prospectus of Nextleaf Solutions Ltd. (the "Company") dated November 23, 2021 (the "Base Shelf") relating to the offering of up to 15,000,000 units of the Company ("Units") with each Unit being comprised of one common share and one common share purchase warrant.

We consent to being named and to the use, through incorporation by reference in the Prospectus Supplement, of our report dated January 28, 2021 to the shareholders of the Company on the following financial statements:

Consolidated statements of financial position as at September 30, 2020 and 2019;

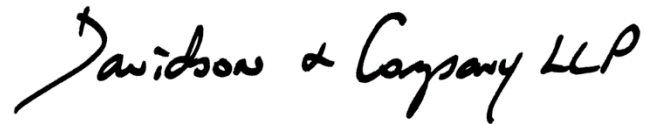
Consolidated statements of loss and comprehensive loss, cash flows, and changes in shareholders' equity for the years ended September 30, 2020 and 2019, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.



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We report that we have read the Prospectus Supplement to the Base Shelf 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 consolidated 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 short form prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

A handwritten signature in black ink that reads "Davidson & Company LLP". The signature is written in a cursive, flowing style.

DAVIDSON & COMPANY LLP

Chartered Professional Accountants