

February 15, 2019

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Office of the Superintendent of Securities (Prince Edward Island)
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Nova Scotia Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Office of the Superintendent of Securities Service Newfoundland and Labrador
Northwest Territories Securities Office
Nunavut Securities Office
Office of the Superintendent of Securities (Yukon Territory)

Dear Sir/Madam:

Re: Cannabis Strategies Acquisition Corp.

We refer to the Non-Offering Prospectus of Cannabis Strategies Acquisition Corp. (the “Company”) dated February 15, 2019, relating to the qualifying transaction of LivFree Wellness, LLC, Washoe Wellness, LLC, The Canopy NV, LLC, Sira Naturals, Inc. and Cannapunch of Nevada LLC.

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated November 27, 2018, to the Shareholders of the Company on the following financial statements:

- a. Statements of financial position as at September 30, 2018 and September 30, 2017;
- b. Statements of operations and comprehensive loss, changes in shareholders’ deficiency and cash flows and the notes to the financial statements for each of the years in the two year period ended September 30, 2018.

We report that we have read the Prospectus and all information 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 audits 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 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 Accountants
Licensed Public Accountants**