



February 15, 2019

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

RE: Cannabis Strategies Acquisition Corp.

Dear Sir/Madam:

We refer to the Non-Offering Prospectus (the “Prospectus”) of Cannabis Strategies Acquisition Corp. (the “Company”) dated February 15, 2019 relating to the proposed qualifying transaction.

We consent to being named and to the use in the above-mentioned Prospectus, of our reports dated February 14, 2019 to the shareholders of the Company on the following financial statements of LivFree Wellness, LLC, respectively:

- Consolidated statements of financial position as at December 31, 2015 and December 31, 2014;
- Consolidated statements of operations, changes in members’ equity, and cash flows for the year December 31, 2015, and the period from July 16, 2014 (date of formation) to December 31, 2014, and a summary of significant accounting policies and other explanatory information.

We consent to being named and to the use in the above-mentioned Prospectus, of our reports dated January 23, 2019 to the shareholders of the Company on the following financial statements of LivFree Wellness, LLC, respectively:

- Consolidated statements of financial position as at September 30, 2018, December 31, 2017, and January 1, 2017;
- Consolidated statements of operations, changes in members’ equity, and cash flows for the period from January 1, 2018 to September 30, 2018, and the years ended December 31, 2017, and a summary of significant accounting policies and other explanatory information.

We also consent to being named and to the use in the above-mentioned Prospectus, of our report dated December 6, 2018 to the shareholders of the Company on the following financial statements of Washoe Wellness, LLC:

- Consolidated statements of financial position as at December 31, 2017, 2016, and 2015;
- Consolidated statements of operations, changes in members’ equity, and cash flows for the years ended December 31, 2017, 2016, and 2015, and a summary of significant accounting policies and other explanatory information.

We also consent to being named and to the use in the above-mentioned Prospectus, of our report dated December 3, 2018 to the shareholders of the Company on the following financial statements of The Canopy NV, LLC:

- Consolidated statements of financial position as at December 31, 2017 and 2016;
- Consolidated statements of operations, changes in members' equity, and cash flows for the year ended December 31, 2017 and for the period from April 1, 2016 (date of formation) to December 31, 2016, and a summary of significant accounting policies and other explanatory information.

We also consent to being named and to the use in the above-mentioned Prospectus, of our report dated December 7, 2018 to the shareholders of the Company on the following financial statements of Sira Naturals, Inc.:

- Statements of financial position as at December 31, 2017, 2016, and 2015;
- Statements of operations, changes in net assets, and cash flows for the year ended December 31, 2017, 2016, and 2015, and a summary of significant accounting policies and other explanatory information.

We also consent to being named and to the use in the above-mentioned Prospectus, of our report dated November 16, 2018 to the shareholders of the Company on the following financial statements of CannaPunch of Nevada LLC:

- Statement of financial position as at December 31, 2017;
- Statements of income, changes in members' equity, and cash flows for the period from March 30, 2017 (date of formation) to December 31, 2017, and a summary of significant accounting policies and other explanatory information.

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 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 Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Very truly yours,

A handwritten signature in black ink that reads "Macias Gini & O'Connell LLP". The signature is written in a cursive, flowing style.

MACIAS GINI & O'CONNELL LLP