

December 17, 2020

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

Dear Sir/Mesdames:

**Re: Ayr Strategies Inc.**

We refer to the Short Form Base Shelf Prospectus (the “Prospectus”) of Ayr Strategies Inc. (“**Ayr**” or “**Company**”) dated December 17, 2020 relating to the public offering of subordinate voting shares, restricted voting shares, limited voting shares, warrants, subscription receipts, debt securities, convertible securities, units (the “Prospectus”), being filed by the Company under the securities laws of each of the provinces and territories of Canada.

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated March 20, 2020, to the Shareholders of Ayr on the following financial statements:

- a. Consolidated statements of financial position as at December 31, 2019 and 2018 and,
- b. Consolidated statements of loss and comprehensive loss, changes in shareholders' equity (deficiency) and cash flows for the years then ended, and the notes to the consolidated financial statements for each of the years in the two-year period ended December 31, 2019 and December 31, 2018.

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 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**