

January 12, 2021

VIA SEDAR

To: Ontario Securities Commission (Principal Regulator)

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

Dear Sirs/Mesdames:

Re: Ayr Strategies Inc. (the "Corporation")

In connection with the prospectus supplement of the Corporation dated January 12, 2021 ("**Prospectus**") to a short form base shelf prospectus dated December 17, 2020, we consent to the references to our name, Dentons Canada LLP, on the face page of the Prospectus and under the heading "*Legal Matters*" in the Prospectus, and to the use of our name and opinion under the heading "*Eligibility for Investment*" in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from our opinions or that is within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

"Dentons Canada LLP"