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December 10, 2018

TSX Ventures Exchange

Suite 2700, 650 West Georgia Street
Vancouver, BC V6B 4N9

Alberta Securities Commission

Suite 600, 250 – 5th St. SW
Calgary, Alberta T2P 0R4

British Columbia Securities Commission

701 West Georgia Street
PO Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Ontario Securities Commission

20 Queen Street West, 20th Floor
Toronto, ON M5H 3S8

Dear Sirs/Mesdames:

Re: TransCanna Holdings Inc.

We refer to the prospectus of TransCanna Holdings Inc. (the "Company") dated December 10, 2018 relating to the sale and issue of a minimum of 4,000,000 units (the "Minimum Offering") and up to a maximum of 4,400,000 (the "Maximum Offering") units (the "Units") of the Company.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated November 21, 2018 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at September 30, 2018 and November 30, 2017;
- Consolidated statements of comprehensive loss, changes in equity and cash flows for the ten month period ended September 30, 2018 and for the period from October 26, 2017 (date of incorporation) to November 30, 2017, and a summary of significant accounting policies and other explanatory information.

In addition, we consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated November 22, 2018 to the shareholders of The Goodfellas Group LLC, for the following carve-out financial statements of The 23 Brands Portfolio of the Goodfellas Group LLC:

- Carve-out statements of financial position as at September 30, 2018 and December 31, 2017;
- Carve-out statements of comprehensive income (loss), changes in equity and cash flows for the nine month period ended September 30, 2018 and the year ended 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 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.

PARTNERSHIP OF:

VANCOUVER Bradley G. Allen Inc. Robert J. Burkart, Inc. Kenneth P. Chong Inc. Alvin F. Dale Ltd. Donald L. Furney, Ltd. David J. Goertz, Inc. Matthew G. Gosden, Inc. Barry S. Hartley, Inc. Cherry H. Ho, Inc. Robert J. Matheson, Inc. Rakesh I. Patel Inc. Lorraine W. Rinfret, Inc. Brad A. Robin Inc.
SURREY Michael K. Braun Inc. Peter J. Donaldson, Inc. Harjit S. Sandhu, Inc. **TRI-CITIES** Isomura Services Corp. Brian M. Legge Inc. Fraser G. Ross, Ltd. Brian A. Shaw Inc.

Yours very truly,

DMCL

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