

November 17, 2020

**British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario 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, Service (Newfoundland & Labrador)**

Dear Sirs / Mesdames:

Re: 4Front Ventures Corp.

We refer to the short form prospectus of 4Front Ventures Corp. (the "Company") dated November 17, 2020 relating to the distribution of 21,430,000 units of 4Front Ventures Corp.

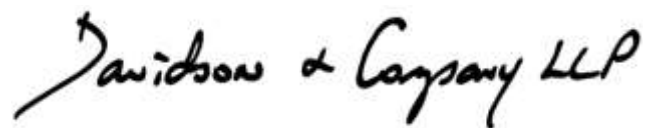
We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated June 14, 2020 to the shareholders of the Company on the following financial statements:

Consolidated statements of financial position as at December 31, 2019;

Consolidated statements of operations and comprehensive loss, changes in equity and cash flows for the year ended December 31, 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the short form 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 short form prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



DAVIDSON & COMPANY LLP

Chartered Professional Accountants

