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FILED VIA SEDAR

September 30, 2020

Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Canbud Distribution Corporation (the “Company”)

We refer to the final long form prospectus of the Company dated September 30, 2020 (the “**Prospectus**”).

We hereby consent to the reference in the Prospectus to our firm name under the heading “Experts”.

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

Yours truly,

“IRWIN LOWY LLP”