

March 10, 2021

VIA SEDAR

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

Dear Sirs/Mesdames:

**Re: Harvest One Cannabis Inc. (the “Corporation”)
Final Short Form Prospectus dated March 10, 2021 (the “Prospectus”)**

We refer to the Prospectus relating to the qualification for distribution of units of the Corporation.

We hereby consent to the reference to our firm name on page iii of the Prospectus and under the heading “Interests of Experts”, and consent to the use of our firm name and the reference to our opinion under the headings “Certain Canadian Federal Income Tax Considerations” and “Eligibility for Investment”.

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 in the Prospectus that:

- (a) are derived from our opinion referred to above; or
- (b) are within our knowledge as a result of the services that we performed to render such opinion.

Yours truly,

AIRD & BERLIS LLP

(signed) “*Russell Sanders*”

Russell Sanders