

May 28, 2018

TSX Venture Exchange

Dear Sirs / Mesdames:

Re: Kramer Capital Corp.

We refer to the Filing Statement of Kramer Capital Corp. (the "Company") dated May 28, 2018 relating to a qualifying transaction involving the acquisition of all issued and outstanding securities of 48 North Cannabis Corp.

We consent to being named and to the use, in the above-mentioned Filing Statement, of our report dated February 22, 2018 to the shareholders of the Company on the following financial statements:

Statements of financial position as at December 31, 2017 and 2016;

Statements of loss and comprehensive loss, changes in shareholders' (deficiency) equity and cash flows for the years ended December 31, 2017 and 2016, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Filing Statement and all information 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 a Filing Statement, which does not constitute an audit or review of the Filing Statement as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

