

January 4, 2019

*Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial Services Commission
Manitoba 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 and Labrador*

Dear Sir/Madam:

Re: National Access Cannabis Corporation

We refer to the short form prospectus of National Access Cannabis Corporation (the “Company”) dated January 4, 2019 relating to the \$21,150,000 aggregate principal amount of 8.0% Convertible Secured Senior Debentures issuable upon deemed exercise of 21,150 Special Warrants.

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

- a. Consolidated statements of financial position as at August 31, 2018 and 2017; and,
- b. Consolidated statements of loss and comprehensive loss, changes in equity and cash flows and the notes to the financial statements for each of the years in the year ended August 31, 2018 and 2017.

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 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.

Yours truly,



MNP LLP