

January 30, 2019

Alberta Securities Commission  
British Columbia Securities Commission  
Nova Scotia Securities Commission  
Ontario Securities Commission

Dear Sirs:

**Re: Heritage Cannabis Holdings Corp.**

We refer to the short form prospectus of Heritage Cannabis Holdings Corp. (the "Company") dated January 30, 2019 relating to the qualification of the distribution of 30,000,000 units of the Company issuable upon exercise or deemed exercise of 30,000,000 special warrants previously issued at a price of \$0.25 per special warrants filed by the Company.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated October 18, 2017 to the shareholders of the Company on the following financial statements of PhyeinMed Inc.:

- Statement of financial position of as at October 31, 2016;
- Consolidated statement of loss and comprehensive loss, cash flows and changes in shareholders' equity (deficiency) for the year then ended, 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 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 filing statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

*Morgan & Company LLP*

**MORGAN & COMPANY LLP**  
**CHARTERED PROFESSIONAL ACCOUNTANTS**