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January 3, 2019

Canadian Securities Exchange

100 - 535 Thurlow Street, Office 1122
Vancouver, BC V6E 3L2

Dear Sirs/Mesdames:

Re: TransCanna Holdings Inc.

We refer to the Listing Statement of TransCanna Holdings Inc. (the "Company") dated January 3, 2019 relating to prospectus of the Company dated December 10, 2018 for the sale and issue of a minimum of 4,000,000 units (the "Minimum Offering") and up to a maximum of 4,400,000 (the "Maximum Offering") units (the "Units") of the Company.

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

- Consolidated statements of financial position as at September 30, 2018 and November 30, 2017;
- Consolidated statements of comprehensive loss, changes in equity and cash flows for the ten month period ended September 30, 2018 and for the period from October 26, 2017 (date of incorporation) to November 30, 2017, and a summary of significant accounting policies and other explanatory information.

In addition, we consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated November 22, 2018 to the shareholders of The Goodfellas Group LLC, for the following carve-out financial statements of The 23 Brands Portfolio of the Goodfellas Group LLC:

- Carve-out statements of financial position as at September 30, 2018 and December 31, 2017;
- Carve-out statements of comprehensive income (loss), changes in equity and cash flows for the nine month period ended September 30, 2018 and the year ended December 31, 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Listing Statement 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 Listing Statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

DALE MATHESON CARR-HILTON LABONTE LLP
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PARTNERSHIP OF:

VANCOUVER Bradley G. Allen Inc. Robert J. Burkart, Inc. Kenneth P. Chong Inc. Alvin F. Dale Ltd. Donald L. Furney, Ltd. David J. Goertz, Inc. Matthew G. Gosden, Inc. Barry S. Hartley, Inc. Cherry H. Ho, Inc. Robert J. Matheson, Inc. Rakesh I. Patel Inc. Lorraine W. Rinfret, Inc. Brad A. Robin Inc.
SURREY Michael K. Braun Inc. Peter J. Donaldson, Inc. Harjit S. Sandhu, Inc. **TRI-CITIES** Isomura Services Corp. Brian M. Legge Inc. Fraser G. Ross, Ltd. Brian A. Shaw Inc.