

July 31, 2017

British Columbia Securities Commission
Ontario Securities Commission
Alberta Securities Commission
Canadian Securities Exchange

Dear Sirs / Mesdames:

Re: SG Spirit Gold Inc. (the "Company")

We refer to the listing statement of SG Spirit Gold Inc. (the "Company") dated July 31, 2017 relating to the amalgamation of the Company with Northern Lights Marijuana Company Limited.

We consent to being named and to the use, in the above-mentioned listing statement, of our reports dated May 1, 2017 and April 26, 2016 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at December 31, 2016, 2015, and 2014
- Statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2016, 2015, and 2014, and a summary of significant accounting policies and other explanatory information.

We report that we have read the listing 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 audits 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 listing statement, which does not constitute an audit or review of the listing statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,



CHARTERED PROFESSIONAL ACCOUNTANTS