

April 7, 2017

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sir/Madam:

Re: Terrascend Corp. – Prospectus

We refer to the Prospectus of Terrascend Corp. (the “Corporation”) dated April 7, 2017 for the purpose of becoming a reporting issuer.

We consent to being named and to the use in the above-mentioned prospectus, of our report dated March 9, 2017, to the Shareholder of Terrascend Corp. on the following financial statements:

- a. Statement of financial position as at March 7, 2017; and,
- b. Notes comprising of a summary of significant accounting policies and other information.

We report that we have read the prospectus 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 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.

Sincerely,



MNP LLP

Chartered Professional Accountants
Licensed Public Accountants