

April 7, 2017

FILED VIA SEDAR

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission

Dears Sirs/Mesdames:

**Re: TerrAscend Corp. (the “Corporation”)
Final Long-Form Non-Offering Prospectus dated April 7, 2017 (the “Prospectus”)**

We refer to the Prospectus of the Corporation, dated April 7, 2017.

We hereby consent to the reference to our firm name in the Prospectus under the heading “*Experts*”.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations (as defined in the Securities Act (Ontario)) in the information contained therein that are within our knowledge as a result of the services we have performed in connection with the Prospectus.

Sincerely,

GOWLING WLG (CANADA) LLP

“Gowling WLG (Canada) LLP”