

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*".

This letter is solely for the information of the addressees and is not to be used, quoted or referred to, in whole or in part in any document, nor is it to be published, circulated or furnished in whole or in part to any other person or company, nor should it be relied upon by any other person.

Sincerely,

GOWLING WLG (CANADA) LLP

