

December 1, 2017

DELIVERED VIA SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission
New Brunswick Securities Commission
Superintendent of Securities, Service Newfoundland & Labrador
Superintendent of Securities, Government of Prince Edward Island

Dear Mesdames / Sirs:

Re: Harvest One Cannabis Inc. (the "**Corporation**") – Short Form Prospectus (the "**Prospectus**") dated December 1, 2017

We refer to the Prospectus relating to the distribution of \$17,500,000 aggregate principal amount of 8% unsecured convertible debenture units (the "**Debentures Units**") of the Corporation.

We consent to the use of our name, Burnet, Duckworth & Palmer LLP, on the cover page and reference to our name under the headings "*Certain Canadian Federal Income Tax Considerations*", "*Eligibility for Investment*", and "*Interest of Experts*" in the Prospectus, and the use of our opinions under the headings "*Eligibility for Investment*" and "*Certain Canadian Federal Income Tax Consideration*" in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from our opinion referred to above or that is within our knowledge as a result of the services we performed in connection with such opinion.

This is a consent contemplated by Section 10.1 of National Instrument 41-101 – *General Prospectus Requirements*, and to the extent permitted by law we disclaim any liability beyond the statutory liability provisions of Canadian securities legislation applicable to the prospectus.

Yours truly,

(signed) "*Burnet, Duckworth & Palmer LLP*"