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Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission
The Office of the Superintendent Securities, Consumer, Corporate and Insurance Services
Division, Office of the Attorney General, Prince Edward Island
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Financial and Consumer Services Commission, New Brunswick

To whom it may concern:

Re: Decibel Cannabis Company Inc. (the “Company”)

We refer to the short form prospectus of the above Company dated September 9, 2021 relating to the qualification for distribution of units of the Company (the “Prospectus”).

We, KPMG LLP, consent to be named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated April 13, 2021 to the shareholders of the Company on the following consolidated financial statements:

Consolidated statements of financial position as at December 31, 2020 and December 31, 2019,

Consolidated statements of loss and comprehensive loss, changes in equity and cash flows for the years then ended, and

notes to the consolidated financial statements, including a summary of significant accounting policies.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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.

Yours very truly,

KPMG LLP

Chartered Professional Accountants

September 9, 2021
Calgary, Canada