

September 9, 2021

DELIVERED VIA SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial Services Commission
The Manitoba Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission
Office of the Administrator of Securities, New Brunswick
Securities Division Department of Government Services and Lands,
Government of Newfoundland and Labrador
Registrar of Securities, Prince Edward Island

Dear Sirs:

Re: Decibel Cannabis Company Inc. (the "Corporation") – Final Short Form Prospectus dated September 9, 2021 (the "Prospectus")

We refer to the Prospectus relating to the distribution of 45,000,000 units ("Units") of the Corporation (including the 6,750,000 Units issuable on the exercise of the over-allotment option granted to the underwriters) at a price of \$0.29 per Unit for gross proceeds of up to \$15,007,500.

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

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

Yours truly,

(signed) "Burnet, Duckworth & Palmer LLP"

BURNET, DUCKWORTH & PALMER LLP