



VIA SEDAR

November 14, 2016

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities, Newfoundland and Labrador

Dear Sirs/Mesdames:

Re: iAnthus Capital Holdings, Inc.

In connection with the final Short Form Prospectus of iAnthus Capital Holdings, Inc. dated November 14, 2016 (the "Prospectus"), we consent to the references to our name on page (iii) and under the headings "Legal Matters" and "Interests of Experts" and consent to the use of our firm's name and reference to our opinion under the headings "Eligibility for Investment" and "Certain Canadian Federal Income Tax Considerations" in the Prospectus.

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

Yours truly,

"McMillan LLP"