

December 7, 2021

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**FILED BY SEDAR**

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

Dear Sirs/Mesdames:

**Re: NowVertical Group Inc. (the “Issuer”) (Final) Short Form Prospectus dated December 7, 2021 (the “Prospectus”)**

We refer to the Prospectus of the Issuer relating to the distribution of units of the Issuer.

We hereby consent to the use of and reference to our name and legal opinions contained in the Prospectus under the headings “Eligibility for Investment” and “Certain Canadian Federal Income Tax Considerations” and to the use of and reference to our name on the inside of the cover page of the Prospectus and under the heading “Interest of Experts”.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are derived from our legal opinions provided in the Prospectus or within our knowledge as a result of the services performed by us in connection with such opinion.

Yours truly,

*“Goodmans LLP”*

**GOODMANS LLP**