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September 19, 2024

VIA SEDAR+

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

Dear Sirs/Mesdames:

**Re: Kits Eyecare Ltd. (the "Company")
Final Short Form Prospectus (the "Final Prospectus")**

We refer to the Final Prospectus of the Company dated September 19, 2024, relating to the secondary offering of common shares of the Company.

We consent to the reference to our name on the cover page of the Final Prospectus and under the headings "*Certain Canadian Federal Income Tax Considerations*", "*Eligibility For Investment*" and "*Legal Matters*" and to the inclusion and use of our opinion under the headings "*Certain Canadian Federal Income Tax Considerations*" and "*Eligibility For Investment*".

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

Yours truly,

(signed) "*Blake, Cassels & Graydon LLP*"

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