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

Re: NexLiving Communities Inc., formally ViveRE Communities Inc. (the “Entity”)

We refer to the short form prospectus of the above Entity dated November 19, 2021 relating to the offering of common shares of the Entity.

We, KPMG LLP, consent to be named and to the use, through incorporation by reference in the above- mentioned short form prospectus, of our report dated April 20, 2021 to the shareholders of the Entity 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, consolidated changes in equity and consolidated cash flows for the years then ended, and
- notes, comprising a summary of significant accounting policies and other explanatory information

We report that we have read the short form 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,

Chartered Professional Accountants
November 19, 2021
Halifax, Canada