

VIA SEDAR

June 28, 2021

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

Dear Sirs/Mesdames:

Re: Final short form prospectus of GURU Organic Energy Corp. dated June 28, 2021 (the "Prospectus") relating to the offering of 3,287,500 common shares and secondary offering of 2,187,500 common shares

In connection with the Prospectus, we consent to the references to our name, Dentons Canada LLP, on the inside cover page of the Prospectus, under the headings "Eligibility for Investment" and "Interest of Experts" in the Prospectus, and to the references to our opinion under the heading "Eligibility for Investment" in the Prospectus.

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

Yours truly,

(signed) "Dentons Canada LLP"