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November 20, 2018

**VIA SEDAR**

Alberta Securities Commission  
Ontario Securities Commission  
British Columbia Securities Commission  
Canadian Securities Exchange

Dear Mesdames/Sirs:

**Re: High Tide Inc. – Long Form Prospectus**

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We refer to the final long form prospectus of High Tide Inc. (the “**Corporation**”) dated November 20, 2018 (the “**Prospectus**”) relating to the issuance of 36,728,474 common shares and 18,364,236 warrants on exercise or deemed exercise of 13,307,418 outstanding special warrants.

We hereby consent to the references to our name on page 3 of the introduction section of the Prospectus and under the “Relationship Between the Company and Professional Persons” section of the Prospectus. In addition, we confirm that we have read the Prospectus and we have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are derived from our statements and opinions referenced above or within the knowledge of the undersigned as a result of the services performed by the undersigned in connection with such statements and opinion.

Trusting same satisfactory.

Yours very truly,  
**Garfinkle Biderman LLP**

(signed) “*Shimmy Posen*”  
Shimmy Posen

SP: