

November 20, 2018

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: High Tide Inc.

We refer to the Prospectus of High Tide Inc. (the “Company”) dated November 20, 2018 relating to the distribution of 36,728,474 common shares and 18,364,236 warrants issuable for no additional cost upon exercise or deemed exercise of 13,307,418 special warrants.

We consent to being named and to the use, in the above-mentioned Prospectus, of our report dated August 20, 2018, to the Directors of RGR Canada Inc., Smoker’s Corner Ltd. and Famous Brandz Inc. (the wholly owned subsidiaries of the Company) on the following combined financial statements:

- a. Combined statements of financial position as at October 31, 2017 and October 31, 2016; and,
- b. Combined statements of income and other comprehensive income, changes in shareholders’ equity and cash flows and the notes to the combined financial statements for each of the years in the two-year period ended October 31, 2017.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the combined financial statements upon which we have reported or that are within our knowledge as a result of our audit of such combined 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 truly,



MNP LLP