

December 3, 2021

VIA SEDAR

Alberta Securities Commission
Ontario Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Office of the Superintendent of Securities, Newfoundland and Labrador
Nova Scotia Securities Commission
Office of The Superintendent of Securities, Prince Edward Island
Financial and Consumer Affairs Authority of Saskatchewan
Office of the Superintendent of Securities, the Northwest Territories
Office of the Superintendent of Securities (Nunavut)
Office of the Yukon Superintendent of Securities
Autorité des Marchés Financiers

Dear Mesdames/Sirs:

Re: Prospectus Supplement dated December 3, 2021 to the Short Form Base Shelf Prospectus dated April 22, 2021 (the “Supplement”)

We refer you to the Supplement relating to the at-the-market offering of common shares of High Tide Inc.

We hereby consent to being named on page 58 and 77 of the Supplement, and under the headings “*Certain Canadian Federal Income Tax Considerations*” and “*Legal Matters and Interests of Experts*” in the Supplement. We also consent to the use of our legal opinions set out on page 58 under the heading “*Certain Canadian Federal Income Tax Considerations*” in the Supplement, which opinions are provided as of the date of the Supplement.

We confirm that we have read the Supplement and have no reason to believe that there are any misrepresentations in the information contained therein that are (i) derived from our legal opinions provided in the Supplement, or (ii) within our knowledge as a result of the services performed by us in connection with such opinions.

Yours very truly,

(signed) “Garfinkle Biderman LLP”