

December 3, 2021

By **SEDAR**

To: Alberta Securities Commission, as Principal Regulator under the
Passport System

And to: 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
Nova Scotia Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Office of the Superintendent of Securities (Prince Edward Island)
Office of the Superintendent of Securities Service Newfoundland and Labrador
Office of the Superintendent of Securities (Yukon Territory)
Northwest Territories Securities Office
Nunavut Securities Office

Dear Sirs/Mesdames:

**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 offering of Common Shares of High Tide Inc.

We consent to being named on the inside cover page of the Supplement and under the headings "*Certain Canadian Federal Income Tax Considerations*" and "*Legal Matters and Interests of Experts*" in the Supplement.

We have read the Supplement and have no reason to believe that there are any misrepresentations in the information contained in the Supplement.

Yours truly,

(signed) "Stikeman Elliott LLP"