

December 3, 2021

Alberta Securities Commission  
Ontario Securities Commission  
British Columbia Securities Commission  
Manitoba Securities Commission  
Nova Scotia Securities Commission  
New Brunswick Financial and Consumer Services Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Director of Securities, Government of Newfoundland and Labrador  
Superintendent of Securities, Prince Edward Island  
Superintendent of Securities, Government of the Northwest Territories  
Superintendent of Securities, Government of Yukon  
Superintendent of Securities, Government of Nunavut  
Autorité des marchés financiers (Québec)

Dear Sirs/Mesdames:

**Re: High Tide Inc.**

We refer to the prospectus supplement dated December 3, 2021, together with the short form base shelf prospectus dated April 22, 2021, of High Tide Inc. (the “**Company**”) qualifying the distribution of common shares in the capital of High Tide Inc. having an aggregate sale price of up to \$40,000,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus supplement, of our report dated February 28, 2020, to the Shareholders of the Company on the following financial statements:

- a. Consolidated statements of financial position as at October 31, 2019 and 2018; and,
- b. Consolidated statements of loss and other comprehensive loss, changes in shareholders’ equity (deficiency) and cash flows and the notes to the consolidated financial statements for each of the years ended October 31, 2019 and 2018.

We report that we have read the prospectus supplement and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such 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 supplement as these terms are described in the CPA Canada Handbook – Assurance.

Sincerely,

A stylized, handwritten-style signature of 'MNP LLP' in black ink.

**Chartered Professional Accountants**

encls.