

August 31, 2023

By **SEDAR**

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Autorité des marchés financiers
Ontario Securities Commission
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 of High Tide Inc. (the “Issuer”)

We refer you to the Prospectus Supplement dated August 31, 2023 (to the short form base shelf prospectus dated August 3, 2023) (the “**Supplement**”) of the Issuer relating to the distribution of common shares of the Issuer.

We consent to being named under the heading “Legal Matters and Interests of Experts” in the Supplement, and consent to the use of our legal opinion set out under the heading “Certain Canadian Federal Income Tax Considerations” in the Supplement, which opinion is provided as of the date of 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 that is (i) derived from our legal opinion provided in the Supplement, or (ii) within our knowledge as a result of the services performed by us in connection with such opinion.

Yours truly,

(signed) “Stikeman Elliott LLP”