

August 31, 2023

**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 August 31, 2023 to the Short Form Base Shelf Prospectus dated August 3, 2023 (the "Supplement")**

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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 pages 51 and 71 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 51 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"**