



Dieppe  
Place Benjamin Place  
11 Englehart Street  
Suite 200  
Dieppe, NB E1A 7Y7  
Tel: +1 506 853 3097  
Fax: +1 506 859 7190

Halifax  
RBC Waterside Centre  
1871 Hollis Street  
Suite 500  
Halifax, NS B3J 0C3  
Tel: +1 902 420 1080  
Fax: +1 902 420 0503

Saint John  
Red Rose Tea Building  
5th floor  
12 Smythe Street  
Saint John, NB E2L 5G5  
Tel: +1 506 634 7000  
Fax: +1 506 634 2129

St. John's  
Fortis Place  
5 Springdale Street  
Suite 800  
St. John's, NL A1E 0E4  
Tel: +1 709 726 2840  
Fax: +1 709 726 0345

Ernst & Young LLP  
Atlantic Canada  
ey.com

October 3, 2023

To:

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

Dear Sirs / Mesdames:

Re: Emera Incorporated

We refer to the Short Form Base Shelf Prospectus of Emera Incorporated (the "Company") dated October 3, 2023 under which the Company may from time to time offer common shares (the "Prospectus").

We consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated February 23, 2023 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at December 31, 2022 and December 31, 2021;
- Statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2022 and December 31, 2021, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus 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 as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

Chartered Professional Accountants