

Toronto

September 23, 2021

Montréal

TO: Ontario Securities Commission, as Principal Regulator

Calgary

AND: British Columbia Securities Commission

Ottawa

Alberta Securities Commission

Financial and Consumer Affairs Authority of Saskatchewan

Vancouver

The Manitoba Securities Commission

Autorité des marchés financiers

New York

Financial and Consumer Services Commission, New Brunswick

Nova Scotia Securities Commission

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, Northwest Territories

Office of the Yukon Superintendent of Securities

Nunavut Securities Office, Department of Justice, Government of Nunavut

Dear Sirs/Mesdames:

Pet Valu Holdings Ltd. (the “Issuer”)

We refer you to the final short form prospectus dated September 23, 2021 (the “**Prospectus**”) of the Issuer. In the Prospectus, reference is made to the name of this firm on the cover page and under the heading “Legal Matters and Experts”, and to the opinions of this firm under the headings “Eligibility for Investment” and “Certain Canadian Federal Income Tax Considerations”. We hereby consent to being named in the Prospectus and to the use of our opinions.

We also confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations (as defined in Canadian securities legislation) in the information contained in it that are: (i) derived from our opinions referred to above, or (ii) within our knowledge as a result of the services we have performed in connection with such opinions.

Yours very truly,

“Osler, Hoskin & Harcourt LLP”