

July 28, 2020

**HARD COPY ON FILE**

**VIA SEDAR**

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Autorité des marchés financiers  
New Brunswick Financial and Consumer Services Commission  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Prince Edward Island  
Office of the Superintendent of Securities, Service Newfoundland and Labrador  
Registrar of Securities, Government of Yukon Territory  
Securities Registry, Government of the Northwest Territories  
Registrar of Securities, Nunavut

Dear Sirs/Mesdames:

**Re: Perk Labs Inc. (the “Issuer”) – Prospectus Supplement dated July 28, 2020 (the “Supplement”) to the Short Form Base Shelf Prospectus dated July 17, 2020**

We refer to the Supplement of the Issuer relating to the distribution of common shares of the Issuer.

We hereby consent to the use of and reference to our name and legal opinions contained in the Supplement under the headings “Certain Canadian Federal Income Tax Considerations” and “Eligibility for Investment” and to the use of and reference to our name under the heading “Legal Matters”.

We have read the Supplement and have no reason to believe that there are any misrepresentations in the information contained in it that are derived from our legal opinions provided in the Supplement or within our knowledge as a result of the services performed by us in connection with those opinions.

Yours truly,

*“Goodmans LLP”*

**GOODMANS LLP**