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February 17, 2021

VIA SEDAR

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

Dear Sirs/Mesdames:

**Re: Perk Labs Inc. (the “Company”)
Prospectus Supplement dated February 17, 2021**

We refer to the prospectus supplement (the “**Prospectus Supplement**”) of the Company dated February 17, 2021 relating to the establishment of an at-the-market offering of up to CDN\$4,000,000 of common shares of the Company.

We hereby consent to the references to our name under the heading “Legal Matters” in the Prospectus Supplement, and consent to the use of our advice as set out under the headings “Certain Canadian Federal Income Tax Considerations” and “Eligibility for Investment” in the Prospectus Supplement, which advice was provided as of the date of the Prospectus Supplement.

We also confirm that we have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our advice referred to therein or that is within our knowledge as a result of services that we have performed in connection with those matters that are the subject of our advice.

Yours truly,

(signed) “Borden Ladner Gervais LLP”

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