

December 15, 2021

**VIA SEDAR**

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

Dear Sirs/Mesdames:

**Re: Nextleaf Solutions Ltd. (the “Company”) –  
Prospectus Supplement dated December 15, 2021 to the Final Short Form Base  
Shelf Prospectus dated November 23, 2021 (the “Supplement”)**

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We refer to the Supplement relating to the qualification for distribution of units of the Company.

We hereby consent to the reference to our firm name on the cover page and page (iii) of the Supplement and under the heading “Interests of Experts”, and consent to the use of our firm name and the reference to our opinion under the headings “Eligibility for Investment” and “Certain Canadian Federal Income Tax Considerations”.

We confirm that we have read the Supplement and that we have no reason to believe that there are any misrepresentations in the information contained in the Supplement that:

- (a) are derived from our opinions referred to above; or
- (b) are within our knowledge as a result of the services that we performed to render such opinions.

Yours very truly,

(signed) “AIRD & BERLIS LLP”