



legacy  
tax + trust lawyers

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**VIA SEDAR**

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
The Manitoba Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Government of Newfoundland and Labrador Financial Services Regulation Division  
Nova Scotia Securities Commission  
Prince Edward Island Securities Office  
Financial and Consumer Affairs Authority of Saskatchewan

Dear Sirs and Mesdames:

**Re: Final Short Form Prospectus dated August 12, 2020 of NexTech AR Solutions Corp. (the “Company”)**

We refer to the final short form prospectus dated August 12, 2020 of the Company (the “**Prospectus**”) relating to the offering by the Company of units consisting of one common share and one-half of one warrant of the Company, with each whole warrant exercisable for one common share of the Company.

As special Canadian tax counsel to the Company, we hereby consent to being named in the Prospectus under the heading “Legal Matters”, and to the inclusion of our opinions under the headings “Eligibility for Investment”, and “Certain Federal Income Tax Considerations” in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that is (i) derived from our opinions provided in the Prospectus, or (ii) within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

Legacy Tax + Trust Lawyers

Per:

  
Ian Worland

IW/cl