



**MILLER THOMSON**  
AVOCATS | LAWYERS

MILLER THOMSON LLP  
400 – 725 GRANVILLE STREET  
P.O. BOX 10325  
VANCOUVER, BC V7Y 1G5  
CANADA

T 604.687.2242  
F 604.643.1200

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May 13, 2021

**BY SEDAR**

Ontario Securities Commission (Principal Regulator)  
British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority Saskatchewan

Dear Sirs/Mesdames:

**Re: Element Nutritional Sciences Inc. ("Element")  
Final Long Form Prospectus of the Company dated May 13, 2021**

We refer to the final long form prospectus of Element dated May 13, 2021 (the "**Prospectus**").

We hereby consent to being named on page 3 in the cover section of the Prospectus.

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations in the information contained therein or that is within our knowledge as a result of the services we performed.

Yours truly,

*"Miller Thomson LLP"*

MILLER THOMSON LLP