

April 28, 2022

BY SEDAR

Ontario Securities Commission (Principal Regulator)
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan, Securities Division Manitoba
Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Newfoundland and Labrador Securities Commission
Northwest Territories Superintendent of Securities
Office of the Yukon Superintendent of Securities
Government of Nunavut - Office of the Superintendent of Securities

Dear Sirs/Mesdames:

**Re: Element Nutritional Sciences Inc. (the "Company")
Short Form Prospectus dated April 28, 2022**

We refer to the short form prospectus of the Company dated April 28, 2022 (the "**Prospectus**").

We hereby consent to being named in the Prospectus, on the basis set out therein. We confirm we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are within our knowledge as a result of the services performed by us in connection with our services referenced in the Prospectus.

Yours truly,

"Cozen O'Connor LLP"

COZEN O'CONNOR LLP