



August 13, 2021

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Nepra Foods Inc. (the “Company”)
Final Long Form Prospectus**

In connection with the final long form prospectus (the “**Prospectus**”) dated August 13, 2021 for a proposed initial public offering of Common Shares of the Company, we consent to the references to our name on page (iv) and under the headings “Enforcement of Judgments Against Foreign Persons”, “Legal Matters”, and “Interests of Experts” and consent to the reference to our opinion under the heading “Eligibility for Investment” in the Prospectus.

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

Yours truly,

McMillan LLP