



March 24, 2022

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

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

In connection with the final short form prospectus of the Company (the “**Prospectus**”) dated March 24, 2022, we consent to the references to our name on pages (iii) and (iv) and under the headings “Eligibility for Investment”, “Enforcement of Judgments Against Foreign Persons”, “Legal Matters”, and “Interests of Experts” in the Prospectus 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,

(s) “McMillan LLP”