

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 under the headings “Legal Matters”, and “Interests of Experts” in the Prospectus.

We have read the sections of the Prospectus entitled “Certain United States Federal Income Tax Considerations” and “Risk Factors – United States Tax Classification of the Company” and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from our statements referred to therein or that is within our knowledge as a result of the services that we performed in connection with such statements.

Yours truly,

*(s) “Dorsey & Whitney LLP”*