



Russell Sanders
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February 11, 2021

VIA SEDAR

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Office of the Superintendent of Securities, Newfoundland and Labrador
New Brunswick Financial and Consumer Services Commission
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Prince Edward Island

Dear Sirs/Mesdames:

**Re: EQ Inc. (the “Corporation”)
Final Short Form Prospectus dated February 11, 2021**

We refer to the (final) short form prospectus of the Corporation dated February 11, 2021 (the “**Prospectus**”) relating to the qualification for distribution of common shares in the capital of the Corporation.

We hereby consent to the reference to our firm name on page iii of the Prospectus and under the heading “Interest of Experts”, and consent to the use of our firm name and the reference to our opinion under the heading “Eligibility for Investment”.

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 in the Prospectus that:

- (a) are derived from our opinion referred to above; or
- (b) are within our knowledge as a result of the services that we performed to render such opinion.

Yours truly,

AIRD & BERLIS LLP

(signed) “*Russell Sanders*”

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