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BY SEDAR

June 23, 2022

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Government of Newfoundland and Labrador Financial Services Regulation Division
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Financial and Consumer Affairs Authority of Saskatchewan

Dear Sirs and Mesdames:

Re: Prospectus Supplement dated June 23, 2022 of Else Nutrition Holdings Inc. (the “Company”)

We refer to the prospectus supplement dated June 23, 2022 to the short form base shelf prospectus dated April 20, 2021 of the Company (the “**Prospectus Supplement**”) relating to the Company’s sale and issuance of units.

As special Canadian tax counsel to the Company, we hereby consent to being named in the Prospectus Supplement under the heading “Legal Matters”, and to the inclusion of our opinions under the headings “Certain Canadian Federal Income Tax Considerations” and “Eligibility for Investment” in the Prospectus Supplement.

We confirm that we have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus Supplement that is (i) derived from our opinions provided in the Prospectus Supplement, or (ii) within our knowledge as a result of the services we performed in connection with such opinions.

This letter is delivered to the addressees pursuant to the requirements of section 4.2(a)(vii) of National Instrument 44-101.

Yours truly,

Legacy Tax + Trust Lawyers

Per:

“Stephen Rukavina”