

Our File No. 246664  
Date June 16, 2022

**DELIVERED**

Canadian Securities Exchange  
First Canadian Place, 100 King St. W.  
Suite 7210  
Toronto, Ontario, M5X 1E1

Attention: Listings & Regulation

Dear Sirs/Mesdames:

**Re: Sweet Earth Holdings Corporation (the “Company”) -  
Consolidation of Shares**

We are solicitors to the Company and in that capacity and, in accordance with section 3.3 of Canadian Securities Exchange Policy 9 – *Name Change, Stock Splits and Share Consolidations*, provide our opinion in connection with the consolidation of the common shares in the capital of the Company (the “**Shares**”) on the basis of one (1) post-consolidation Share for every five (5) pre-consolidation Share held (the “**Consolidation**”) effective on June 20, 2022. The Record Date will be June 21, 2022. The Company’s corporate articles permit the directors to effect a share subdivision and/or consolidation.

We have examined such corporate records, documents, government and other certificates and considered such questions of law as we have deemed necessary or relevant to the opinion expressed herein. In such examinations we have assumed the genuinity of all signatures and the authenticity of all documents submitted to us as authenticated copies.

We are solicitors qualified to practice law in the Province of British Columbia. We express no opinion as to the laws of any jurisdiction, or as to any matters governed by the laws of any jurisdiction, other than the laws of the Province of British Columbia and the laws of Canada applicable therein. The opinion expressed herein is based on the laws of the Province of British Columbia and the laws of Canada applicable therein in effect on the date hereof.

Based and relying on and subject to the foregoing, we are of the opinion that all necessary steps have been taken to validly effect the Consolidation in accordance with the *Business Corporations Act* (British Columbia).

This opinion is provided for the due discharge of your regulatory function and should not be relied upon by any other person without our prior written consent.

This opinion is limited to the matters stated herein, and no opinion or belief is implied or may be inferred beyond the matters expressly stated herein. This opinion is given as of the date hereof and we disclaim any obligation or undertaking to advise you of any change in law or fact affecting or bearing upon this opinion occurring after the date hereof which may come or be brought to our attention.

Yours truly,

*McMillan LLP*