

May 1, 2018

TO: Owl Capital Corp.
British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange

Re: Owl Capital Corp. (the "Corporation")
Prospectus dated May 1, 2018 (the "Prospectus")

We hereby consent to: (i) being named in the Prospectus; and (ii) the Corporation's use and reference in the Prospectus of our opinion contained under the section titled "Eligibility for Investment" in the Prospectus (the "Opinion").

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are: (i) derived from the Opinion; and (ii) within our knowledge as a result of the services performed by us in connection with the Opinion.

Yours truly,

KOFFMAN KALEF LLP

Per:


David S. Pedlow

DSP/ksd