



November 14, 2022

VIA SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Scaling Capital 1 Corp. (the "Corporation")

We refer to the final prospectus of the Corporation dated November 14, 2022 (the "**Prospectus**") relating to the offering of 4,500,000 common shares of the Corporation.

We hereby consent to the references to our firm name on page iii and under the headings "Eligibility for Investment" and "Relationship Between the Corporation and Professional Persons" in the Prospectus and to the reference to our opinion and the use of such opinion under the heading "Eligibility for Investment" in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the giving of our opinion or that are within our knowledge as a result of the services performed by us in connection with the giving of our opinion under the Prospectus.

This is a consent contemplated by section 10.1 of National Instrument 41-101 - *General Prospectus Requirements*, and to the extent permitted by law we disclaim any liability beyond the statutory liability provisions of Canadian securities legislation applicable to the Prospectus.

Yours truly,

DS LAWYERS CANADA LLP

(signed) "*DS Lawyers Canada LLP*"

DS Lawyers Canada LLP

333 7th Ave S.W., # 800 Dome Tower
Calgary (AB) T2P 2Z1
T: 1 403-264-1915
F: 1 403-266-6016

www.dsavocats.com