

May 2, 2018

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames,

**Re: The Second Cup Ltd. (the “Company”)
 Short Form Prospectus dated May 2, 2018**

We refer to the short form prospectus of the Company dated May 2, 2018 (the “**Prospectus**”), relating to the distribution of common shares.

We hereby consent to the references to our firm name on the face page of the Prospectus and under the heading “Legal Matters and Interests of Experts”. We also consent to the references to and use of our name and opinion under the headings “Eligibility for Investment” and “Certain Canadian Federal Income Tax Considerations”.

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

Yours truly,

(signed) “*Borden Ladner Gervais LLP*”