

May 2, 2018

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Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission

Dear Sirs/Mesdames:

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

We refer to the Prospectus of the Issuer relating to the distribution of 10,000,170 common shares of the Issuer.

We hereby consent to the use of and reference to our name and legal opinions contained in the Prospectus under the headings “Eligibility for Investment” and “Certain Canadian Federal Income Tax Considerations”, and to the use of and reference to our name on the inside of the cover page of the Prospectus and under the heading “Legal Matters and Interests of Experts”.

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

Yours truly,

“Goodmans LLP”

GOODMANS LLP