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January 18, 2019

To: Alberta Securities Commission
British Columbia Securities
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: Libby K. Industries Inc. (the “Corporation”)
Final Prospectus Dated January 18, 2019 (the “Prospectus”)**

As Canadian tax counsel for the Company, we hereby consent to: (i) being named in the Prospectus, and (ii) the Company’s use and reference in the Prospectus of our opinion relating to the disclosure in the “Eligibility for Investment” section of 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, or (ii) within our knowledge as a result of the services performed by us in connection with the Opinion.

This letter is provided to the persons to which it is addressed pursuant to the requirements of applicable securities legislation and not for any other purposes.

Yours truly,

THORSTEINSSONS LLP