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File No.: 190739

September 27, 2019

To: Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission  
Canadian Securities Exchange

Re: **Mithrandir Capital Corp. (the “Corporation”)**

**CPC Final Prospectus dated September 26, 2019 (the “Prospectus”)**

We refer to the final prospectus of Mithrandir Capital Corp. (the “**Corporation**”) dated September 26, 2019 relating to the sale and issue of a minimum of 10,000,000 Common shares and a maximum of 20,000,000 Common shares.

We consent to use in the above-mentioned final prospectus of our opinion dated as of the date of the final prospectus in the section of the final prospectus entitled “Eligibility for Investment” (the “**Opinion**”).

We have read the final prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the Opinion or that are within our knowledge as a result of our preparation of the Opinion.

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*Cummings Cooper Schusheim Berliner LLP*

Toronto, Ontario

September 26, 2019