



legacy
tax + trust lawyers

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VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
TSX Venture Exchange

Dear Sirs and Mesdames:

Re: Final Prospectus dated July 29, 2021 of Bastion Square Partners Inc. (the “Company”)

We refer to the final prospectus dated July 29, 2021 of the Company (the “**Prospectus**”) relating to the offering by the Company of common shares of the Company.

As special Canadian tax counsel to the Company, we hereby consent to being named in the Prospectus under the heading “Legal Matters”, and to the inclusion of our opinions under the headings “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 in the Prospectus that is (i) derived from our opinions provided in the Prospectus, or (ii) within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

Legacy Tax + Trust Lawyers

“Ian Worland”

Per:

Ian Worland

IW/VS