

McCarthy Tétrault LLP
Box 48, Suite 5300
Toronto Dominion Bank Tower
Toronto ON M5K 1E6
Canada
Tel: 416-362-1812
Fax: 416-868-0673



December 16, 2019

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Superintendent of Securities, Prince Edward Island
Superintendent of Securities, Newfoundland and Labrador

Dear Sirs/Mesdames:

Re: TDb Split Corp. (the “Corporation”)

We refer you to the final short form prospectus of the Corporation dated December 16, 2019 (the “**Prospectus**”) relating to an offering of Priority Equity Shares and Class A Shares of the Corporation. In the Prospectus, reference is made to the opinions of this firm under the headings “Eligibility for Investment” and “Canadian Federal Income Tax Considerations” (collectively, the “**Opinions**”). We hereby consent to being named in the Prospectus, and to the use of the Opinions in the Prospectus.

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

This letter is provided in compliance with applicable securities legislation and policies and is not to be used for any other purpose.

Yours truly,

“McCarthy Tétrault LLP”