



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trade-mark Agents
199 Bay Street
Suite 4000, Commerce Court West
Toronto ON M5L 1A9 Canada
Tel: 416-863-2400 Fax: 416-863-2653

March 14, 2018

VIA SEDAR

Reference: 54149/90

To the Securities Regulatory Authorities in each
province of Canada

RE: Dividend Select 15 Corp.
Re: Final Short Form Prospectus

Dear Sirs/Mesdames:

We refer to the final short form prospectus dated March 14, 2018 (the "**Prospectus**") of Dividend Select 15 Corp. relating to an offering of Equity Shares.

We hereby consent to the reference to our name on the face page and under the heading "*Interest of Experts*" in the Prospectus and to the reference to our name and opinion under the headings "*Eligibility for Investment*" and "*Canadian Federal Income Tax Considerations*" in the Prospectus.

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations (as defined in the Canadian securities legislation) in the information contained in the Prospectus that are derived from our opinions in the Prospectus or that are within our knowledge as a result of services we performed in connection with the preparation of such opinions.

Yours very truly,

(signed) *BLAKE, CASSELS & GRAYDON LLP*

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