

December 12, 2023

**VIA SEDAR+**

Ontario Securities Commission, as Principal Regulator

Dear Sirs/Mesdames:

**Re: Dividend Select 15 Corp.**  
**Re: Preliminary Short Form Base Shelf Prospectus**  
**Re: Qualification Certificate**

In connection with the filing of a preliminary short form base shelf prospectus of Dividend Select 15 Corp. (the “**Company**”) dated December 12, 2023, and in accordance with clause 4.1(1)(a)(ii) of National Instrument 44-101 *Short Form Prospectus Distributions* (“**NI 44-101**”), the Company hereby:

- (A) advises that it is qualified to file a prospectus in the form of a short form prospectus pursuant to section 2.2 of NI 44-101; and
- (B) (I) certifies that all of the qualification criteria in section 2.2 have been satisfied; and  
(II) all of the material incorporated by reference in the preliminary short form prospectus and not previously filed is being filed with the preliminary short form prospectus.

Yours truly,

**DIVIDEND SELECT 15 CORP.**

By: signed “S. Wayne Finch”

Name S. Wayne Finch

Title: President and Chief Executive Officer