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January 21, 2026

VIA SEDAR+

Reference: 54149/118

To the Securities Regulatory Authorities in each
province of Canada

RE: Dividend Select 15 Corp.

Re: Prospectus Supplement to the Short Form Base Shelf Prospectus

Dear Sirs/Mesdames:

We refer to the prospectus supplement dated January 21, 2026 to the final short form base shelf prospectus dated January 20, 2026, (the "**Prospectus**") of Dividend Select 15 Corp. qualifying the "at-the-market" distribution 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*

1382-6543-1835.2