

January 14, 2026

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 January 14, 2026, 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