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OSLER

Calgary

October 22, 2021

Toronto

Alberta Securities Commission

Montréal

British Columbia Securities Commission

Financial and Consumer Affairs Authority of Saskatchewan

Ottawa

The Manitoba Securities Commission

Ontario Securities Commission

New York

Nova Scotia Securities Commission

Financial and Consumer Services Commission, New Brunswick

The Office of the Superintendent of Securities, Consumer, Corporate and Insurance Services

Division, Office of the Attorney General, Prince Edward Island

Office of the Superintendent of Securities Service, Newfoundland & Labrador

Office of the Superintendent of Securities, Northwest Territories

Office of the Yukon Superintendent of Securities

Nunavut Securities Office, Department of Justice, Government of Nunavut

Dear Sirs/Mesdames:

Re: Quarterhill Inc. – Prospectus Supplement dated October 22, 2021

We refer to the prospectus supplement dated October 22, 2021 (the “**Prospectus Supplement**”) to the short form base shelf prospectus of Quarterhill Inc. (the “**Corporation**”) dated October 19, 2021 in respect of the distribution by the Corporation of \$50,000,000 aggregate principal amount of 6.0% convertible unsecured subordinated debentures.

We hereby consent to the reference to our firm on the cover page and under the heading “Legal Matters and Interest of Experts” in the Prospectus Supplement and to the use of our firm name and our opinions under the headings “Certain Canadian Federal Income Tax Considerations” and “Eligibility for Investment” in the Prospectus Supplement.

We have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinion referred to above or that are within our knowledge as a result of the services that we performed in connection with such opinion.

Yours very truly,

“Osler, Hoskin & Harcourt LLP”