

December 14, 2018

VIA SEDAR

**Ontario Securities Commission (as Principal Regulator)
British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
The Manitoba Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Government of Newfoundland and Labrador**

Dear Sirs/Mesdames:

**Re: Cardiol Therapeutics Inc. (the “Company”)
Final Long Form Prospectus dated December 14, 2018**

We refer to the final long form prospectus of the Company dated December 14, 2018 (the “**Prospectus**”), relating to the distribution of Units.

We hereby consent to the reference to our firm name on the second cover page of the Prospectus and under the heading “Legal Matters”. We also consent to the reference to and use of our name and opinion under the heading “Eligibility for Investment”.

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

Yours truly,

(signed) “*Gowling WLG (Canada) LLP*”