

Osler, Hoskin & Harcourt LLP
Box 50, 1 First Canadian Place
Toronto, Ontario, Canada M5X 1B8
416.362.2111 MAIN
416.862.6666 FACSIMILE

OSLER

Toronto

December 15, 2021

Montréal

FILED BY SEDAR

Ottawa

TO: Ontario Securities Commission, as Principal Regulator

Calgary

AND TO: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers (Quebec)
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Service Newfoundland and
Labrador
Office of the Superintendent of Securities, Government of Prince Edward
Island
Office of the Yukon Superintendent of Securities
Office of the Superintendent of Securities, Northwest Territories
Office of the Superintendent of Securities, Nunavut

New York

Dear Sirs/Mesdames:

Life & Banc Split Corp. (the “Issuer”)

We refer you to the final short form base shelf prospectus dated December 15, 2021 (the “Prospectus”) of the Issuer. In the Prospectus, reference is made to the name of this firm under the heading “Legal Matters”. We hereby consent to being named in the Prospectus.

Yours very truly,

“Osler, Hoskin & Harcourt LLP”