

OSLER,  
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December 11, 2000

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British Columbia Securities Commission  
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The Manitoba Securities Commission  
Ontario Securities Commission  
Commission des valeurs mobilières du Québec  
Office of the Administrator, New Brunswick  
Registrar of Securities, Prince Edward Island  
Nova Scotia Securities Commission  
Securities Commission of Newfoundland  
Registrar of Securities under the Securities Act, Northwest Territories  
Registrar of Securities under the Yukon Territory Securities Act  
Registrar of Securities under the Securities Act, Nunavut

Dear Sirs and Mesdames:

**Canadian Tire Corporation, Limited**

We hereby consent to the reference to this firm on the face page and to the use of our opinion under the headings "Eligibility for Investment" and "Legal Matters" contained in the short form shelf prospectus of Canadian Tire Corporation, Limited dated December 11, 2000.

Yours very truly,

***"Osler, Hoskin & Harcourt LLP"***