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Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
New Brunswick Securities Commission

June 13, 2012

Badger Daylighting Ltd. (the "Company")

Dear Sirs / Mesdames:

We refer to the short form prospectus of the Company dated June 13, 2012 relating to the sale and distribution of 1,500,000 Common Shares of the Company (the "**Prospectus**").

We consent to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated March 15, 2012 to the shareholders of the Company on the following consolidated financial statements:

Consolidated statements of financial position of the Company as at December 31, 2011 and 2010 and January 1, 2010;

Consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2011 and 2010.

We also consent to the reference to our Firm under the caption "Interests of Experts" in the Prospectus and Annual Information Form dated March 15, 2012 incorporated by reference in the above-mentioned Prospectus.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

A handwritten signature in black ink that reads 'Ernst & Young LLP'.

Chartered Accountants