

July 13, 2020

HARD COPY ON FILE

FILED BY SEDAR

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Services Commission, New Brunswick
Financial and Consumer Affairs Authority of Saskatchewan
Nova Scotia Securities Commission
The Manitoba Securities Commission
Nunavut Securities Office
Office of the Superintendent of Securities, Northwest Territories
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities Service, Newfoundland and Labrador
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames:

**Re: Dye & Durham Limited (the “Issuer”) Final Long Form Prospectus dated July 13, 2020
(the “Prospectus”)**

We refer to the Prospectus of the Issuer relating to the distribution of common shares of the Issuer.

We hereby consent to the use of and reference to our name and legal opinions contained in the Prospectus under the headings “Eligibility for Investment” and “Certain Canadian Federal Income Tax Considerations” and to the use of and reference to our name on the inside of the cover page of the Prospectus and under the heading “Interests of Experts”.

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

Yours truly,

“Goodmans LLP”

GOODMANS LLP