

October 29, 2020

Ontario Securities Commission, as Principal Regulator
British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs:

**Re: Cross Border Capital I Inc. (the “Issuer”) — CPC Final Prospectus for Initial Public Offering dated October 29, 2020 (the “Prospectus”)
SEDAR Project No. 3100588**

We refer to the Prospectus of the Issuer.

We consent to the use of our firm’s name on page ii, 21 and 22 of the Prospectus and under the headings “Relationship between the Corporation and Professional Persons” and “Material Contracts” in the Prospectus and to the use of our name and opinion under the heading “Eligibility for Investment”.

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 within our knowledge as a result of the services we performed in connection with such opinion.

Yours truly,

“GOWLING WLG (CANADA) LLP”