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August 29, 2016

**TO:** British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Financial Services Commission  
The Manitoba Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange  
Cloud Nine Education Group Ltd. (the "**Company**")

Dear Sirs/Mesdames:

**RE: Initial Public Offering of Units of the Company under the  
Prospectus dated August 25, 2016 (the "Prospectus")**

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As Canadian tax counsel for the Company, we hereby consent to: (i) being named in the Prospectus, and (ii) the Company's use and reference in the Prospectus of our opinions relating to the disclosure in the "Eligibility for Investment" section of the Prospectus (the "**Opinion**").

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are: (i) derived from the Opinion, or (ii) within our knowledge as a result of the services performed by us in connection with the Opinion.

Yours truly,

***"THORSTEINSSONS LLP"***