



**VIA SEDAR**

September 20, 2018

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Captiva Verde Land Corp.**

In connection with the Final Long Form Prospectus of Captiva Verde Land Corp. dated September 20, 2018 (the “**Prospectus**”), we consent to the references to our name on pages 2 and 3 and consent to our firm’s name and reference to our opinion under the heading “Eligibility for Investment” in the Prospectus.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinion referred to therein or that are within our knowledge as a result of the services that we performed in connection with such opinion.

Yours truly,

*“McMillan LLP”*