



THORSTEINSSONS LLP  
TAX LAWYERS

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December 20, 2019

**To:** Alberta Securities Commission  
British Columbia Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Manitoba Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange

Dear Sirs/Mesdames:

**Re: Direct Communication Inc. (the “Company”)  
Prospectus dated December 20, 2019 (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” and “Certain Canadian Federal Income Tax Considerations” sections of the Prospectus (the “**Opinions**”).

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 Opinions, or (ii) within our knowledge as a result of the services performed by us in connection with the Opinions.

Yours truly,

THORSTEINSSONS LLP

Per: \_\_\_\_\_  
Richard B. Wong\*

\*Practising through a law corporation

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