



**GARDINER ROBERTS**

December 13, 2021

**FILED VIA SEDAR**

Ontario Securities Commission  
19<sup>th</sup> Floor, 20 Queen Street West  
Toronto, ON M5H 2S8

Dear Sirs/Mesdames,

**Re: Great Oak Enterprises Ltd.**  
**Issuer Profile No.: 45049**  
**- Final Long Form Prospectus dated December 13, 2021**  
**FILE NO. 111135**

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We act as counsel to Great Oak Enterprises Ltd. (the “**Issuer**”). We refer to the final long form prospectus (the “**Prospectus**”) of the Issuer dated December 13, 2021. We hereby consent to the reference to our firm name under the section entitled “Legal Matters” in the Prospectus.

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 within our knowledge as a result of the services we performed in connection with the preparation of the Prospectus.

Yours truly,

**“Gardiner Roberts LLP”**

**GARDINER ROBERTS LLP**

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