

## LETTER OF CONSENT

To the securities regulatory authorities and  
regulators in each of the provinces of Canada

Dear Sirs/Mesdames:

**Re: Canadian Oil Sands Limited Prospectus Supplement dated September 29, 2015**

We refer to the prospectus supplement of Canadian Oil Sands Limited ("COSL") dated September 29, 2015 relating to the offering of up to \$2,500,000,000 aggregate principal amount of medium term notes (the "Prospectus Supplement").

We hereby consent to the reference of us in the Prospectus Supplement and to the incorporation by reference in the Prospectus Supplement of information concerning the reserves and resources of COSL as at December 31, 2014 derived from the evaluation report prepared by us dated February 23, 2015 (the "Reserves Report"), which information is included in the Annual Information Form of COSL dated February 24, 2015.

We confirm that we have read the Prospectus Supplement and the information incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the Reserves Report or that are within our knowledge as a result of the services we performed in connection with the Reserves Report.

Yours truly,

**GLJ PETROLEUM CONSULTANTS LTD.**

*"Originally Signed By"*

Tim R. Freeborn, P. Eng.  
Vice President

Dated September 29, 2015  
Calgary, Alberta  
Canada