

LETTER OF CONSENT

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

And to Canadian Oil Sands Limited

Dear Sirs/Mesdames:

Re: Canadian Oil Sands Limited
Directors' Circular dated October 19, 2015

We are a firm of independent petroleum engineering consultants having prepared the evaluation report concerning the reserves and resources of Canadian Oil Sands Limited (the "Corporation") as at December 31, 2014 dated February 23, 2015 (the "Report"). We hereby consent to the inclusion of information derived from the Report in the Directors' Circular of the Corporation dated October 19, 2015 with respect to the offer dated October 5, 2015 by Suncor Energy Inc. to purchase all of the outstanding common shares of the Corporation, and to the references to the Report and to our firm name in the Directors' Circular.

Yours truly,

GLJ PETROLEUM CONSULTANTS LTD.

"Originally Signed by"

Tim R. Freeborn, P. Eng.
Vice President

Dated October 19, 2015
Calgary, Alberta
Canada