

DELIVERED

Canadian Securities Exchange
220 Bay Street, 9th Floor
Toronto, ON
M5J 2W4

Attention: Listings & Regulation

**Re: H-SOURCE HOLDINGS LTD. (the "Company")
Issuance of 1,033,333 Class A Common Shares**

We are solicitors to the Company and in that capacity and, in accordance with section 2.8 of Canadian Securities Exchange Policy 6, provide our opinion in connection with the issuance of common shares of the Company to settle certain debts of the Company (the "**Shares for Debt Transaction**").

Pursuant to the Shares for Debt Transaction, the Company issued a total of 1,033,333 Class A Common Shares (the "**Shares**") on December 31, 2015 at a deemed price of \$0.15 per Share.

We have reviewed resolutions of the Board of Directors of the Company, written confirmations from the Company with respect to the debt settlement of \$154,999.95, other relevant documents and we have considered such questions of law as we consider relevant or appropriate in the circumstances.

We are solicitors qualified to carry on the practice of law in British Columbia and we express no opinion as to any laws, or matters governed by any laws other than the laws of the Province of British Columbia and the federal laws of Canada applicable therein.

Based and relying on and subject to the foregoing, it is our opinion that the Shares have been validly issued as fully paid and non-assessable common shares in the capital of the Company.

This opinion is provided for the due discharge of your regulatory function and should not be relied upon by any other person without our prior written consent.

This opinion is limited to the matters stated herein, and no opinion or belief is implied or may be inferred beyond the matters expressly stated herein. This opinion is given as of the date hereof and we disclaim any obligation or undertaking to advise you of any change in law or fact affecting or bearing upon this opinion occurring after the date hereof which may come or be brought to our attention.

Yours truly,


McMillan LLP

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