

This is Exhibit "L" referred to in the Affidavit of Naveed Z. Manzoor, sworn before me at the City of Toronto, in the Province of Ontario, this 16th day of May, 2016.



Commissioner for Taking Affidavits

Mark Sheeley

CONSENT

TO: BEN MOSS JEWELLERS WESTERN CANADA LTD.

WHEREAS the undersigned has been informed that Ben Moss Jewellers Western Canada Ltd. ("Ben Moss") will be making an application to the Ontario Superior Court of Justice (Commercial List) (the "Court") on or about May 17, 2016 for protection from its creditors pursuant to the *Companies' Creditors Arrangement Act* (the "CCA");

The undersigned hereby consents to act as "the monitor" of Ben Moss pursuant to the CCA if so appointed by the Court.

Dated this 16th day of May, 2016.

**ALVAREZ & MARSAL CANADA
INC.**

by Al Hutchens
Name: ALAN J. HUTCHENS
Title: SENIOR VICE-PRESIDENT