



July 31, 2017

FILED BY SEDAR

British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

RE: 88 Capital Corp. (the “Corporation”)

We refer to the Filing Statement with respect to a Reverse Takeover Transaction pursuant to Policy 5.2 of the TSX Venture Exchange (“Filing Statement”) dated July 31, 2017.

We consent to being named in and to the use, through incorporation by reference in the above-mentioned filing statement, of our report dated July 14, 2017 to the shareholders of the Corporation on the following:

- the financial statements for the year ended March 31, 2017;
- the statements of comprehensive loss, statements of cash flows and changes in equity (deficiency) for the year ended March 31, 2017; and

We report that we have read the filing statement and all information specifically 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 consolidated financial statements on which we have reported or that are within our knowledge as a result of our audit of such financial statements.

Yours very truly,

Manning Elliott LLP

Manning Elliott LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
Vancouver, British Columbia