



February 8, 2018

British Columbia Securities Commission
701 West Georgia Street
PO Box 10142, Pacific Centre
Vancouver BC V7Y 1L2

Alberta Securities Commission
Suite 600, 250 – 5th Street
Calgary AB T2P 0R4

Dear Sirs / Mesdames:

Re: Two Owls Ventures Corp.

We refer to the prospectus of Two Owls Ventures Corp. (the "Company") dated February 8, 2018 relating to the sale and issue of 4,000,000 common shares at \$0.10 per common share.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated February 8, 2018 to the shareholders of the Company on the following financial statements:

Statement of financial position as at December 31, 2017;
Statements of comprehensive income, changes in equity and cash flows for the period from incorporation August 16, 2017 to December 31, 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CICA Handbook – Assurance.

Yours very truly,

WOLRIGE MAHON LLP

Anna C. Moreton, Incorporated Partner
Wolrige Mahon *LLP*
Chartered Professional Accountants