

November 17, 2017

British Columbia Securities Commission
Alberta Securities Commission
Securities Division, Financial and Consumer Affairs Authority of Saskatchewan
TSX Venture Exchange

Dear Sirs / Mesdames:

Re: Marching Moose Capital Corp.

We refer to the filing statement of Marching Moose Capital Corp. (the "Company") dated November 17, 2017 relating to the Proposed Qualifying Transaction of the Company.

We consent to being named and to the use, the above-mentioned filing statement, of our reports dated July 15, 2015, June 3, 2016, and July 18, 2017 to the Shareholders of the Company on the following financial statements:

Statements of financial position as at March 31, 2015, 2016 and 2017;

Statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the years ended March 31, 2015, 2016 and 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the filing statement 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 filing statement as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purposes.

Yours very truly,

“DAVIDSON & COMPANY LLP”

DAVIDSON & COMPANY LLP
Chartered Professional Accountants

