



NERLAND LINDSEY

VIA SEDAR

May 3, 2019

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

CE Brands Inc. – Final CPC Prospectus – Project Number #02872442

We refer to the final CPC prospectus dated May 3, 2019 (the “**Prospectus**”), of CE Brands Inc. (the “**Corporation**”) relating to the offering of common shares of the Corporation in each of the Provinces of British Columbia, Alberta, and Ontario.

We hereby consent to the use of our name, Nerland Lindsey LLP, and references to our opinion under the heading “*Eligibility for Investment*”.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are derived from our opinion referred to above or that are within our knowledge as a result of the services we performed in connection with such opinion.

Yours truly,

(signed) “*Nerland Lindsay LLP*”