

May 3, 2019

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: CE Brands Inc.

We refer to the prospectus (the “Prospectus”) of CE Brands Inc. (the “Company”) dated May 3, 2019 relating to the issuance and sale of a minimum of 2,000,000 common shares and a maximum of 5,000,000 common shares, at a price of \$0.10 per common share.

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated May 3, 2019 to the Directors of CE Brands Inc. on the following financial statements:

- a. Statement of financial position of CE Brands Inc. as at February 28, 2019;
- b. Statement of Comprehensive Income for the period from October 15, 2018 (date of incorporation) to February 28, 2019; and,
- c. Statements of changes in shareholders’ equity and cash flows for the period from October 15, 2018 (date of incorporation) to February 28, 2019, and notes, comprising 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 CPA Canada Handbook–Assurance.

Yours truly,



MNP LLP