



May 2, 2018

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission

We refer to the short form prospectus of The Second Cup Ltd. (the company) dated May 2, 2018 relating to the sale and issue of 2,898,600 common shares.

We consent to being named in and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated February 23, 2018 to the shareholders of the company on the following financial statements:

- statements of financial position as at December 30, 2017 and December 31, 2016;
- statements of operations and comprehensive loss, statements of changes in shareholders' equity and statements of cash flows for the fifty-two and fifty-three week periods ended December 30, 2017 and December 31, 2016; and
- the related notes, which comprise a summary of significant accounting policies and other explanatory information.

We report that we have read the short form prospectus 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 financial statements on 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.

*PricewaterhouseCoopers LLP*

**Chartered Professional Accountants, Licensed Public Accountants**

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*PricewaterhouseCoopers LLP*  
PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2  
T: +1 416 863 1133, F: +1 416 365 8215, [www.pwc.com/ca](http://www.pwc.com/ca)

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