

January 18, 2019

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs:

Re: Libby K Industries Inc.

We refer to the prospectus of Libby K Industries Inc. (the "Company") dated January 18, 2019 relating to the Company's offering of a minimum of 2,500,000 common shares of the Company at \$0.10 per share for gross proceeds of \$250,000 and a maximum of 5,000,000 common shares of the Company at \$0.10 per share for gross proceeds of \$500,000 (the "Prospectus").

We consent to being named and to the use in the Prospectus, of our report dated January 18, 2019 to the directors of the Company on the following financial statements:

- Statement of financial position as at December 31, 2018 and September 30, 2018;
- Statements of comprehensive loss, changes in equity and cash flows for the periods ended December 31, 2018 and from incorporation on July 5, 2018 to September 30, 2018, 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 defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

Smythe LLP

Chartered Professional Accountants

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