



**Crowe MacKay LLP**

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January 25, 2019

British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs/Mesdames:

Re: Kepler Acquisition Corp.

We refer to the final prospectus of Kepler Acquisition Corp. (the "Company") dated January 25, 2019 (the "Prospectus") relating to the relating to the sale and issue of 2,000,000 common shares at \$0.10 per share.

We consent to being named and to the use, through inclusion in the above-mentioned Prospectus, of our report dated January 17, 2019 to the shareholders of the Company on the following financial statements:

statement of financial position as at December 31, 2018 and June 30, 2018;

statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the periods ended December 31, 2018 and June 30, 2018, and a summary of significant accounting policies and explanatory information.

We report that we have read the Prospectus and all information specifically included 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.

**"Crowe MacKay LLP"**

Chartered Professional Accountants  
Vancouver, British Columbia