

January 21, 2020

Manitoba Securities Commission
Ontario Securities Commission
British Columbia Securities Commission
Saskatchewan Securities Commission
Alberta Securities Commission
TSX Venture Exchange Inc.

Dear Sirs/Mesdames

Re: Moon River Capital Ltd. (the "Company")

We refer to the prospectus of Moon River Capital Ltd. (the "Company") dated January 21, 2020 relating to the sale and issue of 2,600,000 common shares of the Company.

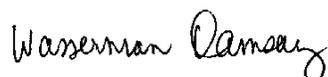
We consent to being named and to the use in the above-mentioned final prospectus, of our report dated November 21, 2019 to the shareholders of the Company on the following financial statements of the Company included in the Prospectus:

- Statements of Financial Position as at October 31, 2019; and
- Statements of Loss and Comprehensive Loss, Changes in Shareholder Equity and Cash Flows for the period of incorporation (August 6, 2019) to October 31, 2019 and a summary of accounting policies and other explanatory information,

(collectively, the "financial statements")

We report that we have read the Prospectus and all the 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 audits 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,



Chartered Professional Accountants,
Licensed Public Accountants