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November 30, 2019

Alberta Securities Commission
Suite 600, 250-5th St. SW
Calgary, AB T2P 0R4

British Columbia Securities Commission
701 West Georgia Street
Vancouver, BC V7Y 1L2

Dear Sirs/Mesdames:

Re: E36 Capital Corp.

We refer to the amended and restated prospectus of E36 Capital Corp. (the "Company") dated November 30, 2019 relating to the sale and issuance of 3,500,000 common shares of the Company at a price of \$0.10 per common share for gross proceeds of \$350,000.

We consent to being named and to the use, in the above-mentioned amended and restated prospectus, of our report dated September 3, 2019 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at June 30, 2019;
- Statements of comprehensive loss, shareholders' equity and cash flows for the period from incorporation on March 6, 2019 to June 30, 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the amended and restated 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 amended and restated prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

A handwritten signature in blue ink that reads "DMCL".

DALE MATHESON CARR-HILTON LABONTE LLP
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