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Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: MG Capital Corporation (the "Corporation")

We refer to the prospectus dated March 27, 2018 relating to the qualification of distribution of common shares of the Corporation.

We consent to being named and to the use in the above mentioned prospectus of our report dated March 27, 2018 to the shareholders of the Corporation on the following financial statements:

Statement of financial position as at December 31, 2017,

Statements of operations and comprehensive loss, changes in shareholders' equity and cash flows for the period from the date of incorporation on November 9, 2017 to December 31, 2017, and

notes, comprising 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 described in the CPA Canada Handbook – Assurance.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, stylized font.

Chartered Professional Accountants
March 27, 2018
Calgary, Canada