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December 20, 2017

TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Baetis Ventures Ltd.

We refer to the final prospectus of Baetis Ventures Ltd. (the "Company") dated December 20, 2017 (the "Prospectus") relating to the distribution of 2,000,000 common shares of the Company for aggregate gross proceeds of \$200,000.

We consent to being named and to the use, through inclusion in the above-mentioned Prospectus, of our report dated December 20, 2017 to the Board of Directors of the Company on the following financial statements:

- statements of financial position as at September 30, 2017 and March 31, 2017;
- statements of comprehensive loss, changes in equity and cash flows for the periods ended September 30, 2017 and March 31, 2017, 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.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

**"Crowe MacKay LLP"**

Chartered Professional Accountants  
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