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Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

November 16, 2017

Dear Sirs/Mesdames:

Re: Sunniva Holdings Corp. (the "Entity")

We refer to the prospectus dated November 16, 2017 relating to the qualification of common shares issuable upon conversion of special warrants of the Entity.

We consent to being named and to the use, included in the above mentioned prospectus, of our report dated June 19, 2017 to the shareholders of the Entity on the following financial statements:

Consolidated statements of financial position as at December 31, 2016 and December 31, 2015,

Consolidated statements of comprehensive loss, changes in equity (deficiency) and cash flows for the years ended December 31, 2016 and December 31, 2015 and for the period from the date of incorporation on August 11, 2014 to December 31, 2014, 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants

November 16, 2017
Vancouver, Canada