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Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Sunniva Inc., formerly Sunniva Holdings Corp. (the "Entity")**

We refer to the short form prospectus of the above Entity dated March 20, 2018 relating to the distribution of 2,566,000 units of the Entity at a price of \$9.75 per unit.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated June 19, 2017 to the shareholders of the Entity on the following consolidated financial statements:

- Consolidated statements of financial position as at December 31, 2016 and December 31, 2015;
- Consolidated statements of comprehensive loss, changes of 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 short form prospectus and all information specifically incorporated by reference 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 short form 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

March 20, 2018  
Vancouver, Canada