

SmytheRatcliffe

CHARTERED ACCOUNTANTS

October 15, 2014

British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange

Dear Sirs:

Re: Mezzi Canada Inc. (the "Company")

We refer to the filing statement of CCT Capital Ltd. ("CCT") dated October 15, 2014 relating to the acquisition by CCT of all of the issued and outstanding share capital of the Company (the "Filing Statement").

We consent to being named and to the use in the Filing Statement of our report dated June 3, 2014 to the shareholder of the Company on the following financial statements:

- Statements of financial position as at August 31, 2013 and 2012; and
- Statements of operations and comprehensive loss, changes in shareholder's deficit and cash flows for the year ended August 31, 2013 and the period from January 16, 2012 (date of incorporation) to August 31, 2012, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Filing Statement 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 auditors' 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 Filing Statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

Smythe Ratcliffe LLP

Chartered Accountants

HLC/anw/131500