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October 9, 2018

Chris Miller
Chief Executive Officer
Koios Beverage Corp,
800-119 West Hastings Street
Vancouver, BC V6E 3T5

Dear Sir:

Re: Consent for Use of Koios, Inc. (“Koios”) Audit Reports

Please accept this letter as our consent for you to include in your proposed Form 51-102F4 Business Acquisition Report (the “Report”), our report dated July 31, 2018 to the members of Koios on the following financial statements:

- Statements of financial position as at December 31, 2017 and December 31, 2016;
- Statements of net and comprehensive loss, changes in members' deficiency and cash flows for the years ended December 31, 2017 and December 31, 2016, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Report 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 "DMCL".

DALE MATHESON CARR-HILTON LABONTE LLP
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