

November 24, 2014

To: British Columbia Securities Commission
Alberta Securities Commission
Canadian Securities Exchange

We refer to the prospectus of Carl Capital Corp. (the “Company”) dated November 24, 2014 relating to the sale and issue of common shares of the Company.

We consent to being named and to the use, through incorporation in the above-mentioned prospectus, of our report dated August 22, 2014 to the shareholders of the Company on the following financial statements:

Consolidated statement of financial position as at June 30, 2014; and

Consolidated statement of comprehensive earnings, statement of changes in equity and statement of cash flows for the period from incorporation on January 17, 2014 to June 30, 2014, and a summary of significant accounting policies and other explanatory information.

We report that we have read the 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 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 CICA Handbook – Assurance.

“Wolrige Mahon LLP”