

VIA SEDAR

August 25, 2016

British Columbia Securities Commission (Principal Regulator)
Ontario Securities Commission (Non-Principal Regulator)
Alberta Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Canadian Securities Exchange
Cloud Nine Education Group Ltd.

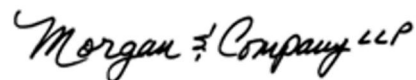
**Re: Cloud Nine Education Group Ltd. (the "Company")
Final Prospectus dated August 25, 2016 (the "Prospectus")**

We hereby consent to (i) being named in the Prospectus; and (ii) the use in the Prospectus of:

1. our report dated December 23, 2015 to the shareholders of the Company (formerly Anterior Education Holdings Ltd.) on the consolidated financial statements of the Company for the year ended September 30, 2015; and
2. our report dated May 29, 2015 to the shareholders of BHR Capital Corp. on the financial statements of BHR Capital Corp. for the period from incorporation on December 2, 2014 to March 31, 2015.

We confirm that we have read the Prospectus 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 audits 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,



MORGAN & COMPANY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

DS/kk