

November 20, 2017

British Columbia Securities Commission  
Alberta Securities Commission  
Canadian Securities Exchange

Dear Sirs/Mesdames:

**Re: Green 2 Blue Energy Corp. (the “Company”)**

We refer to the non-offering prospectus of the Company dated November 20, 2017 relating to the Company's acquisition of all of the issued and outstanding common shares of G2BE Canada Inc. (“TargetCo”) and listing on the Canadian Stock Exchange.

We consent to being named and to the use in the above-mentioned non-offering prospectus on the following reports:

- (a) Our report dated November 17, 2017 to the shareholders of TargetCo on the following consolidated financial statements:
  - Consolidated statements of financial position as at June 30, 2017 and 2016;
  - Consolidated statements of operations, comprehensive loss, changes in equity, and cash flows for the years ended June 30, 2017 and 2016, and a summary of significant accounting policies and other explanatory information.
- (b) Our report dated July 31, 2017 to the shareholders of the Company on the following consolidated financial statements:
  - Consolidated statements of financial position as at March 31, 2017;
  - Consolidated statements of operations, comprehensive loss, changes in equity, and cash flows for the year ended March 31, 2017, and a summary of significant accounting policies and other explanatory information.
- (c) Our report dated May 4, 2017 to the shareholders of TargetCo on the following consolidated financial statements:
  - Consolidated statements of financial position as at June 30, 2016 and 2015;
  - Consolidated statements of operations, comprehensive loss, changes in equity, and cash flows for the years ended June 30, 2016 and 2015, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus 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 consolidated 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 truly,



SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP