



*Hobbs, Niles & Co*  
*Chartered Accountants*

December 19, 2018

To: British Columbia Securities Commission  
Ontario Securities Commission  
Alberta Securities Commission  
Manitoba Securities Commission

Re: **SSM Partners Inc. (“SSM”)**

We refer to the short form prospectus of Sproutly Canada, Inc. (the “**Company**”) dated December 19, 2018 (the “**Prospectus**”) relating to the qualification of the distribution of (i) 15,400,000 equity units of the Company issuable upon the deemed exercise of 15,400,000 equity special warrants of the Company; (ii) 10,750 convertible debenture units of the Company issuable upon the deemed exercise of 10,750 convertible debenture special warrants of the Company; (iii) 1,078,000 non-transferable broker equity warrants of the Company issuable on the deemed exercise of 1,078,000 non-transferable broker equity special warrants of the Company; and (iv) 788,333 non-transferable broker convertible debenture warrants of the Company issuable on the deemed exercise of 788,333 non-transferable broker convertible debenture special warrants of the Company, previously issued on October 24, 2018 on a private placement basis pursuant to prospectus exemptions under applicable securities legislation.

We consent to being named in the Prospectus and to the incorporation by reference in the Prospectus of our report dated November 21, 2018 to the shareholders of SSM on the following financial statements:

- SSM’s statement of financial position as at June 30, 2018; and
- SSM’s statements of comprehensive income, changes in equity and cash flows for the period from incorporation on March 1, 2018 to June 30, 2018, and a summary of significant accounting policies and other explanatory information.

We report 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 audit of such financial statements. We have complied with the 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 faithfully,

**HOBBS, NILES & CO.**

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