



August 31, 2018

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs:

Re: Crystal Bridge Enterprises Inc.

We refer to the prospectus (the "Prospectus") of Crystal Bridge Enterprises Inc. (the "Company") dated August 31, 2018 with respect to the issuance and sale of 2,000,000 Common shares of the Company at a price of \$0.10 per share.

We consent to being named and to the use in the Prospectus of our report dated August 31, 2018, to the Shareholders and the Directors of the Company on the following financial statements:

- Statement of Financial Position as at July 31, 2018.
- Statements of Comprehensive Loss, Changes in Equity and Cash Flows for the period from incorporation on November 15, 2017 to July 31, 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 these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these 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,

Manning Elliott LLP

MANNING ELLIOTT LLP