



December 12, 2017

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Autorité des marchés financiers (Québec)

We refer to the prospectus supplement dated December 12, 2017 under the short form base shelf prospectus of CO2 Solutions Inc. (the “company”) dated November 23, 2015 relating to an offering of units composed of convertible secured debentures and share purchase warrants (collectively the “prospectus”).

We consent to being named in and to the use, through incorporation by reference in the above-mentioned prospectus, of our auditor’s report dated October 24, 2017 to the shareholders of the company on the following consolidated financial statements:

- consolidated statements of financial position as at June 30, 2017 and June 30, 2016;
- consolidated statements of changes in equity, comprehensive loss and cash flows for the years ended June 30, 2017 and June 30, 2016;
- related notes, which comprise 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 consolidated financial statements on 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.

PricewaterhouseCoopers LLP¹

¹ CPA auditor, CA, public accountancy permit n° A121191

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