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October 3, 2013

To the various Securities Commissions and similar regulatory authorities in Canada

Dear Sirs/Mesdames:

RE: Merus Labs International Inc. (the "Company")

We refer to the short form base shelf prospectus of the Company dated October 3, 2013 relating to the sale and issue of debt securities, common shares, subscription receipts, warrants, preferred shares and units up to an aggregate amount of \$80,000,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form base shelf prospectus, of our report dated January 1, 2013 to the shareholders of the Company on the following financial statements:

Consolidated balance sheet as at September 30, 2012 and 2011 and October 1, 2010;

Consolidated statements of operations, comprehensive loss, changes in equity and cash flows for the years ended September 30, 2012 and 2011.

We report that we have read the short form base shelf 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 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 CICA Handbook - Assurance.

Yours very truly,

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Independent Registered Chartered Accountants
Licensed Public Accountants