MNP LLP

August 27, 2013

Ontario Securities Commission
Alberta Securities Commission

Dear Sir/Madam:

Re: Aurora Spine Corporation

We refer to the prospectus of Aurora Spine Corporation (the "Company") dated August 27, 2013 relating to the offering of 5,150,000 common shares at a price of US $0.70 per common share of Aurora Spine Corporation.

We consent to being named and to the use in the above-mentioned prospectus of our report dated June 14, 2013, to the Members of Aurora Spine, LLC on the following financial statements:

a. Statements of financial position as at March 31, 2013 and 2012; and
b. Statements of operations and comprehensive loss, changes in equity and cash flows and the notes to the financial statements for each of the years in the two-year period ended March 31, 2013 and the period from February 28, 2012 (date of incorporation) to March 31, 2012.

We also consent to being named and to the use in the above-mentioned prospectus of our report dated August 27, 2013, to the director of Aurora Spine Corporation on the following financial statements:

a. Statements of financial position as at July 5, 2013; and
b. Statements of changes in shareholders' equity and cash flows and the notes to the financial statements for the period from July 4, 2013 (date of incorporation) to July 5, 2013.

We report that we have read the prospectus and all information therein 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 truly,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants