August 14, 2018

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Bluewater Acquisition Corp. (formerly 10674419 Canada Corporation)

We refer to the prospectus (the "Prospectus") of Bluewater Acquisition Corp. (formerly 10674419 Canada Corporation) (the "Company") dated August 14, 2018 relating to the issuance and sale of a minimum of 3,000,000 common shares and a maximum of 7,500,000 common shares, at a price of $0.10 per common share.

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated August 14, 2018, to the Directors of 10674419 Canada Corporation on the following financial statements:

a. Statement of financial position of 10674419 Canada Corporation as at May 31, 2018; and,
b. Statements of changes in shareholders' equity and cash flows for the period from March 9, 2018 (date of incorporation) to May 31, 2018, and notes, comprising a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information 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 CPA Canada Handbook–Assurance.

Yours truly,

MNP LLP

MNP LLP