January 25, 2017

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers (Québec)
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Office of the Superintendent of Securities, Government of Prince Edward Island
Office of the Superintendent of Securities, Northwest Territories
Office of the Yukon Superintendent of Securities
Nunavut Securities Office

We refer to the prospectus of Freshii Inc. (the company) dated January 25, 2017 relating to the distribution of an aggregate of 10,900,000 Class A subordinate voting shares.

We consent to being named in and to the use in the above-mentioned prospectus of our report dated January 25, 2017 to the shareholders of the company on the following financial statements:

- Consolidated balance sheets as at December 27, 2015 and December 28, 2014;
- Consolidated statements of comprehensive income (loss), changes in equity (deficit) and cash flows for the years ended December 27, 2015 and December 28, 2014; and
- 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 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.

Chartered Professional Accountants, Licensed Public Accountants

Toronto, Ontario