

September 18, 2015

Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs / Mesdames:

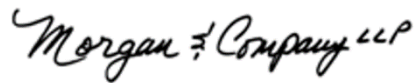
RE: H-SOURCE HOLDINGS LTD (FORMERLY 1018763 BC LTD.)

We refer to the final prospectus of the Company dated September 18, 2015 relating to the compliance with Notice 2015-003 Regulatory Guidance on Plans of Arrangement and Capital Structure, published by the Canadian Securities Exchange.

We consent to being named and to the use, in the above-mentioned prospectus, of our report to the shareholders of 1018763 BC Ltd. on the statement of financial position as at December 31, 2014, and the statements of operations and comprehensive loss, changes in equity and cash flows for the period from incorporation on November 11, 2014 to December 31, 2014 and a summary of significant accounting policies and other explanatory information. Our report is dated August 4, 2015.

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 very truly,



MORGAN & COMPANY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

ADL/jp