

September 29, 2017

To:

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, Prince Edward Island

Dear Sirs/Mesdames:

RE: Brookfield Asset Management Inc. (the "Company"), Brookfield Finance Inc. ("BFI") and Brookfield Finance LLC ("US LLC")

We refer to Amendment No. 1 dated September 29, 2017 to the short form base shelf prospectus (the "Base Shelf Prospectus") dated February 17, 2017 of the Company, BFI and US LLC, whereby the Base Shelf Prospectus is amended by providing that the maximum offering amount of securities is increased from US\$2,500,000,000 to US\$4,000,000,000 in aggregate principal amount, of unsecured debt securities of the Company, BFI and US LLC and Class A preference shares and Class A limited voting shares of the Company, separately or together, in one or more series (collectively the "Prospectus").

We consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated March 31, 2017 to the board of directors and shareholders of the Company on the following financial statements of the Company:

- Consolidated balance sheets as at December 31, 2016 and 2015; and
- Consolidated statements of operations, consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows for the years ended December 31, 2016 and December 31, 2015, and a summary of significant accounting policies and other explanatory information.

We report that we have read the 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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,



Chartered Professional Accountants
Licensed Public Accountants