

October 29, 2020

To: British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission

Re: TIMIA Capital Corp. (the "Company")

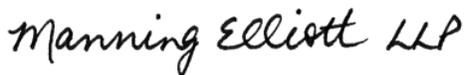
We refer to the Short Form Prospectus (the "Prospectus") of the Company dated October 29, 2020 relating to the distribution of a minimum of 3,000,000 non-cumulative, series A Preferred Shares ("Preferred Shares") of the Company and up to a maximum of 10,000,000 Preferred Shares, subject to increase by up to a maximum of an additional 1,500,000 Preferred Shares in the event of the full exercise of the Over-Allotment Option, at a price of \$1.00 per Preferred Share.

We consent to being named and to the use in the above-mentioned Prospectus, of our independent auditor's report dated March 5, 2020 to the shareholders and directors of the Company on the following financial statements:

- Statements of financial position as at November 30, 2019 and 2018; and
- Statements of net income (loss) and comprehensive income (loss), changes in equity and cash flows for the year ended November 30, 2019 and 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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 Filing Statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

A handwritten signature in black ink that reads 'Manning Elliott LLP'.

MANNING ELLIOTT LLP