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September 14, 2018

BY SEDAR

British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange Inc.

Dear Sirs/Mesdames:

**Re: Usha Resources Ltd. ("Usha") Final Prospectus and listing of Usha as a
Capital Pool Company on the TSX Venture Exchange**

We refer to the final prospectus of Usha dated September 14, 2018 (the "Prospectus").

We hereby consent to being named on the cover page and page 21 of the Prospectus, and to the inclusion of our opinion under the heading "*Eligibility for Investment*" in the Prospectus.

We also confirm that we have read the Prospectus and have no reason to believe there are any misrepresentations in the information contained therein that are derived from our opinion referred to therein or that is within our knowledge as a result of services that we have performed in connection with those matters that are the subject of our opinion.

Yours truly,

"MILLER THOMSON LLP"

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