



December 23, 2021

TSX Venture Exchange Inc.

Dear Sirs/Mesdames:

Re: MJ Innovation Capital Corp. (“the Company”)

We refer to the Filing statement (the “Filing Statement”) of MJ Innovation Capital Corp. (“the Company”) dated December 23, 2021 relating to the Qualifying Transaction involving SPARQ Systems Inc.

We consent to being named in and to the use, in the above-mentioned Filing Statement, of our report dated October 28, 2021 to the Shareholders of the Company on the following financial statements:

- Statements of financial position as at June 30, 2021 and 2020;
- Statements of loss and comprehensive loss, changes in shareholders’ equity and cash flows for the years ended June 30, 2021 and 2020; and a summary of significant accounting policies and other explanatory information.

We report that we have read the Filing Statement 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 audits or examination 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 Filing statement as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Sincerely,

MNP LLP

**Chartered Professional Accountants
Licensed Public Accountants**