

December 23, 2021

TSX Venture Exchange

Dear Sirs:

Re: SPARQ Systems Inc.

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

We consent to being named and to the use in the above-mentioned Filing Statement, of our report dated December 17, 2021, to the Directors of the Company on the following financial statements:

- a. Consolidated statements of financial position as at December 31, 2020, December 31, 2019 and January 1, 2019; and,
- b. Consolidated statements of loss and comprehensive loss, changes in shareholders’ (deficiency) equity and cash flows for the years ended December 31, 2020 and 2019, and notes, comprising 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 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 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.

Yours truly,

A handwritten signature in black ink that reads 'MNP LLP' in a stylized, cursive font.

MNP LLP