

February 14, 2018

British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs / Mesdames:

Re: Navion Capital Inc.

We refer to the Prospectus of Navion Capital Inc. (the "Company") dated February 14, 2018 relating to the sale and issue of 2,000,000 common shares of the Company for a price of \$0.10 per common share.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated February 14, 2018 to the directors of the Company on the following financial statements:

Statement of financial position as at November 30, 2017;

Statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation on October 18, 2017 to November 30, 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus 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 Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

