



May 13, 2022

VIA SEDAR

TSX Venture Exchange Inc.
Ontario Securities Commission, as principal regulator
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs and Mesdames:

**Re: Spitfyre Capital Inc.
TSX Venture Exchange Submission #519799 / SEDAR Project #3291874**

We refer to the amended and restated long form prospectus of Spitfyre Capital Inc. (the “**Issuer**”) dated May 13, 2022 (the “**Prospectus**”) being filed by the Issuer with the securities regulatory authorities in each of the provinces of Ontario, Alberta and British Columbia relating to the offering by the Issuer of a minimum of 1,125,000 common shares of the Issuer and a maximum of 1,250,000 common shares of the Issuer for aggregate gross proceeds of a minimum of \$225,000 and a maximum of \$250,000.

We consent to the references to our name on pages (iv) and 29 of the Prospectus.

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are within our knowledge as a result of the services we performed in the preparation of the Prospectus.

Yours truly,

(Signed) “Balmoral Law Professional Corporation”

Balmoral Law Professional Corporation