

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**

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We refer to the amended and restated long form prospectus of Spitfyre Capital Inc. (the “**Issuer**”) dated May 13, 2022 (the “**Amended and Restated Prospectus**”) amending and restating the final long form prospectus of the Issuer dated December 23, 2021 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), 29 and 30 of the Amended and Restated Prospectus, and to the use of and references to our name and our legal opinions under the heading “Eligibility for Investment” in the Amended and Restated Prospectus.

We confirm that we have read the Amended and Restated Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Amended and Restated Prospectus that are derived from our legal opinions referred to above or within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

*(Signed) “Gowling WLG (Canada) LLP”*

Gowling WLG (Canada) LLP