

November 14, 2023

TSX Venture Exchange, the “Exchange”

Dear Sirs/Mesdames:

Re: Spitfyre Capital Inc.

We refer to the filing statement of Spitfyre Capital Inc. dated November 14, 2023 in respect of the qualifying transaction involving the acquisition by Spitfyre Capital Inc. of all the issued and outstanding common shares of Neoterrex Corporation.

We consent to being named and to the use in the above-mentioned filing statement of our report dated April 26, 2023 to the Shareholders of Spitfyre Capital Inc. on the following financial statements:

- a. Statements of financial position as at December 31, 2022 and December 31, 2021; and,
- b. Statements of loss and comprehensive loss, changes in Shareholders' equity and cash flows and the notes to the financial statements for the year ended December 31, 2022 and for the period from June 24, 2021 (date of incorporation) to December 31, 2021.

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 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,



**Chartered Professional Accountants
Licensed Public Accountants**