



September 26, 2019

British Columbia Securities Commission
Ontario Securities Commission
Alberta Securities Commission
Saskatchewan Financial Securities Commission
TSX Venture Exchange Inc.

Dear Sirs / Mesdames:

Re: Mithrandir Capital Corp.

We refer to the Prospectus of Mithrandir Capital Corp. (the "Company") dated September 26, 2019 relating to the initial public offering of common shares of the Company.

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated September 26, 2019 to the shareholders of the Company on the following financial statements:

Statement of financial position as at June 30, 2019;

Statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation (September 25, 2018) to June 30, 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus 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,

McGovern Hurley LLP

Chartered Professional Accountants
Licensed Public Accountants