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February 26, 2018

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

Dear Sirs/Mesdames:

Re: Mira X Acquisition Corp.

We refer to the prospectus of Mira X Acquisition Corp. (the "Company") dated February 26, 2018 relating to the sale and issue of 3,500,000 common shares at \$0.10 per share.

We consent to being named and to the use in the above-mentioned prospectus, of our report dated February 26, 2018 to the directors of the Company on the following financial statements:

Statement of financial position as at January 16, 2018;

Statements of changes in equity and cash flows for the period from date of incorporation (January 15, 2018) to January 16, 2018, 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.

RSM Canada LLP

RSM Canada LLP
Chartered Professional Accountants
Licensed Public Accountants
Toronto, Ontario

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