

Torkin Manes LLP
Barristers & Solicitors
151 Yonge Street, Suite 1500
Toronto, Ontario M5C 2W7

Tel: 416-863-1188
Fax: 416-863-0305
www.torkinmanes.com

An international
member of
AllyLaw

Torkin|Manes
Barristers & Solicitors

February 26, 2018

FILED VIA SEDAR

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

Dear Sirs/Mesdames:

Re: Mira X Acquisition Corp. (the “Corporation”)

We refer to the prospectus dated February 26, 2018 (the “**Prospectus**”) of the Corporation relating to the offering of 3,500,000 Common Shares (the “**Common Shares**”) of the Corporation to be issued at a price of \$0.10 per Common Share for total gross proceeds of \$350,000.

We hereby consent to the references to our firm name on the third page of the Prospectus and under the heading “Relationship between the Corporation and Professional Persons” and to the reference to our firm name and to the use of our opinions under the heading “Eligibility for Investment” in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations (as defined in the *Securities Act* (Ontario)) in the information contained in the Prospectus that are derived from our opinions in the Prospectus or that are within our knowledge as a result of the services we performed in connection with such opinions.

This letter is delivered to the addressees pursuant to the requirements of Section 10.1 of National Instrument 41-101 *General Prospectus Requirements*.

Yours truly,

(Signed) “*Torkin Manes LLP*”