

November 19, 2021

British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Financial Services Commission  
Manitoba Securities Commission  
Ontario Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities Service Newfoundland and Labrador  
Office of the Superintendent of Securities (Prince Edward Island)  
Office of the Superintendent of Securities (Northwest Territories)  
Office of the Yukon Superintendent of Securities  
Nunavut Securities Office

**Re: DMG Blockchain Solutions Inc. (the "Company")**

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We refer you to the amended and restated short form base prospectus dated November 19, 2021 (amending and restating the short form base shelf prospectus dated March 1, 2021) as relating to securities of the Company in one or more series or issuances, with a total offering price of such securities, in the aggregate, of up to \$350,000,000 in common shares, warrants, subscription receipts, units and debt securities (the "Prospectus").

We consent to being named in the Prospectus and to the use, through incorporation by reference in the Prospectus, of our report dated December 29, 2020 to the Shareholders and Board of Directors of the Company on the following financial statements:

- Consolidated statements of financial position as at September 30, 2020 and 2019; and
- Consolidated statements of loss and comprehensive loss, changes in equity and cash flows for the years ended September 30, 2020 and 2019, and the related notes.

We report that we have read the Prospectus and all information specifically incorporated by reference 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 the 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 truly,

*/s/ Manning Elliott LLP*

MANNING ELLIOTT LLP