

July 27, 2020

**British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission**

Dear Sirs / Mesdames:

Re: Altina Capital Corp.

We refer to the prospectus of Altina Capital Corp. (the "Company") dated July 27, 2020 relating to the distribution of 4,000,000 common shares of the Company.

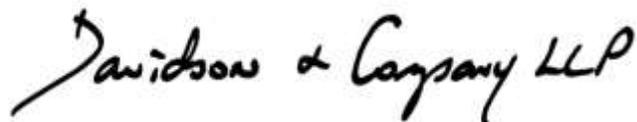
We consent to being named and to the use, in the above-mentioned prospectus, of our report dated July 27, 2020 to the shareholders of the Company on the following financial statements:

Statement of financial position as at December 31, 2019; and

Statements of loss and comprehensive loss, changes in equity and cash flows for the period of incorporation on August 23, 2019 to December 31, 2019, 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 – Assurance.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

