

November 25, 2020

To: Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Nova Scotia Securities Commission
Financial and Consumer Services Commission (New Brunswick)
The Office of the Superintendent of Securities (Prince Edward Island)
Office of the Superintendent of Securities, Service Newfoundland & Labrador

Re: BIGG Digital Assets Inc. (the "Company")

We refer you to the short form prospectus of the Company dated November 25, 2020 (the "Prospectus") relating to the qualification of the distribution of 25,000,000 units (the "Units") of the Company at a price of \$0.24 per Unit with each Unit comprised of one common share of the Company and one-half of one common share purchase warrant.

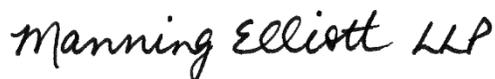
We consent to being named in the Prospectus and to the incorporation by reference in the Prospectus of our independent auditors' report dated June 12, 2020 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at December 31, 2019 and 2018; and
- Consolidated statements of comprehensive loss, changes in equity and cash flows for the years ended December 31, 2019 and 2018, and a summary of significant accounting policies and other explanatory information.

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 these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these 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,

MANNING ELLIOTT LLP

A handwritten signature in black ink that reads 'Manning Elliott LLP' in a cursive script.