

February 7, 2019

TSX Venture Exchange, the "Exchange"

Dear Sir/Madam:

Re: Pinehurst Capital II Inc.

We refer to the final prospectus of Pinehurst Capital II Inc. (the "Corporation") dated February 7, 2019, relating to the issue and sale of 3,000,000 common shares of the Corporation at a price of \$0.10.

We consent to being named and to the use in the above-mentioned prospectus of our report dated February 7, 2019, to the shareholders of Pinehurst Capital II Inc. on the following financial statements:

- Statement of financial position as at November 30, 2018; and,
- Statements of loss and comprehensive loss, cash flows and changes in shareholders' equity from the date of incorporation (July 13, 2018) to November 30, 2018.

We report that we have read the prospectus and all information therein 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.

This letter is provided solely for the purpose of assisting the Exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours truly,

*MNP LLP*

**Chartered Professional Accountants  
Licensed Public Accountants**