



DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

September 15, 2021

TO: Ontario Securities Commission, as principal regulator

AND TO: Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan, Securities Division
The Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities, Newfoundland and Labrador
Northwest Territories Superintendent of Securities
Office of the Yukon Superintendent of Securities
Government of Nunavut – Office of the Superintendent of Securities
The Autorité des marchés financiers

Dear Sirs/Mesdames:

Re: Hut 8 Mining Corp.

We refer to the prospectus of Hut 8 Mining Corp. (the "Company") dated September 15, 2021 relating to the sale and issue of common shares of the Company.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated March 24, 2021 to the shareholders of the Company on the following financial statements:

- Consolidated Statements of financial position as at December 31, 2020 and December 31, 2019;
- Consolidated Statements of income and comprehensive income, changes in shareholders' equity and cash flows for the years ended December 31, 2020 and 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,

DALE MATHESON CARR-HILTON LABONTE LLP
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