MNP LLP

December 5, 2014

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial and Consumer Affairs Authority, Securities Division
TSX Venture Exchange Inc.

Dear Sirs:

Re: Vier Capital Corp.

We refer to the preliminary prospectus (the "Prospectus") of Vier Capital Corp. (the "Company") dated December 4, 2014 that qualifies the distribution of 3,500,000 Common Shares at a price of $0.10 per Common Share for total gross proceeds of $350,000.

We consent to being named and to the use in the above mentioned Prospectus, of our report dated December 4, 2014 to the Directors of the Company on the statement of financial position as at November 30, 2014 and the statements of changes in equity and cash flows for the period from incorporation (September 23, 2014) to November 30, 2014.

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 truly,

MNP LLP

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