

251 Consumers Road, Suite 800
Toronto, Ontario
M2J 4R3
Canada

Tel 416-496-1234
Fax 416-496-0125
Email info@uhymh.com
Web www.uhymh.com

May 25, 2018

TSX Venture Exchange

Dear Sirs / Mesdames:

Re: PowerOre Inc.

We refer to the listing statement of PowerOre Inc. (the "Company") dated May 25, 2018 relating to the listing application of the Company on the TSX Venture Exchange (the "Listing Statement").

We consent to being named and to the use in the above-mentioned Listing Statement, of our report dated April 10, 2018 to the shareholders of the Company on the following financial statements:

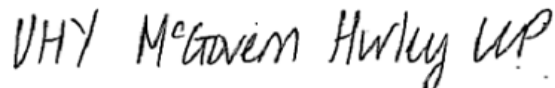
- Statement of financial position as at March 20, 2018;
- Statements of loss and comprehensive loss, changes in equity and cash flows for the period from the date of incorporation (February 1, 2018) to March 20, 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Listing Statement 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 Listing Statement as these terms are described in the CPA Canada Handbook – Assurance.

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

Yours very truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants