

November 29, 2018

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sir/Madam:

Re: J55 Capital Corp.

We refer to the prospectus of J55 Capital Corp. (the "Company") dated November 29, 2018 relating to the distribution of 4,000,000 common shares of the Company.

We consent to being named and to the use in the above-mentioned prospectus of our report dated November 29, 2018 to the directors of J55 Capital Corp. on the following financial statements:

- Statement of financial position as at October 31, 2018; and,
- Statements of comprehensive income (loss), Shareholders' equity, and cash flows from the date of incorporation (June 27, 2018) to October 31, 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 management prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,



MNP LLP