DeVISSER GRAY LLP
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December 21, 2021

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Intertidal Capital Corp.**

We refer to the prospectus of Intertidal Capital Corp. ("the Company") dated December 21, 2021 relating to the sale and issue of a minimum of 2,000,000 common shares and up to a maximum of 4,000,000 commons shares of the Company at a price of $0.10 per common share for gross proceeds of a minimum of $200,000 and up to a maximum of $400,000.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated December 21, 2021 to the directors of the Company on the following financial statements:

- Statements of financial position as at May 31, 2021 and 2020; and
- Statements of loss and comprehensive income(loss), changes in shareholders' equity, and cash flows for the years ended May 31, 2021 and 2020 and a summary of significant accounting policies and other explanatory information.

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

De Visser Gray LLP

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