DeVISSER GRAY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

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November 2, 2022

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
Nova Scotia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan

Dear Sirs / Mesdames:

Re: M3 Capital Corp. ("the Company")

We refer to the prospectus and amended and restated prospectus ("prospectus") of the Company dated November 2, 2022, relating to the sale and issue to the public in British Columbia, Alberta, Ontario, Manitoba, Saskatchewan and Nova Scotia of a minimum of 5,000,000 common shares at a price of $0.10 per share for gross proceeds of $500,000 and a maximum of 10,000,000 common shares at a price of $0.10 per share for gross proceeds of $1,000,000.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated August 15, 2022 to the directors of the Company on the following financial statements:

- Statement of financial position as at December 31, 2021; and
- Statements of net loss and comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation on September 8, 2021 to December 31, 2021 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 truly,

De Visser Gray LLP

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