

Ontario Securities Commission, as principal regulator

Dear Sirs / Mesdames:

**Re: Mijem Inc.**

We refer to the long form non-offering prospectus (the “Prospectus”) of Mijem Inc. (the “Company”) dated as at December 13, 2021.

We consent to being named and to the use, in the Prospectus, of our report dated December 7, 2021 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at July 31, 2021 and 2020; and
- Statements of loss and comprehensive loss, changes in shareholders’ deficiency and cash flows for the years ended July 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 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 a listing statement, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

*(signed “Zeifmans LLP”)*

December 13, 2021  
Toronto, Ontario

Chartered Professional Accountants  
Licensed Public Accountants