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April 27, 2020

British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: Makara Mining Corp.

We refer to the final prospectus of Makara Mining Corp. (the "Company") dated April 27, 2020 (the "Prospectus") relating to the qualification and distribution of 2,087,913 units.

We consent to being named and to the use, through inclusion in the above-mentioned Prospectus, of our report dated April 27, 2020 to the directors of the Company on the following financial statements:

statement of financial position as at December 31, 2019;

statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the period ended December 31, 2019, and a summary of significant accounting policies and explanatory information.

We report that we have read the Prospectus and all information specifically included 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.

"Crowe MacKay LLP"

Chartered Professional Accountants
Vancouver, British Columbia