



**Crowe MacKay LLP**

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December 17, 2021

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: StrategX Elements Corp.

We refer to the prospectus of StrategX Elements Corp. (the "Company") dated December 17, 2021 (the "Final Prospectus") relating to the qualification of the distribution of 852,500 common shares of the Company upon the exercise or deemed exercise of 852,500 issued and outstanding special warrants of the Company.

We consent to being named and to the use, through inclusion in the above-mentioned Final Prospectus, of our report dated December 17, 2021 to the directors of the Company on the following consolidated financial statements:

consolidated statements of financial position as at December 31, 2020 and December 31, 2019;

consolidated statements of loss and comprehensive loss, cash flows, and changes in shareholders' equity for the years ended December 31, 2020 and December 31, 2019; and

notes to the consolidated financial statements, including a summary of significant accounting policies and explanatory information.

We report that we have read the Final 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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