

August 17, 2022

To: British Columbia Securities Commission
Alberta Securities Commission

Re: **Heartfield Mining Corp. (the "Company")**

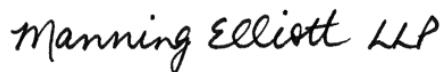
We refer you to the prospectus (the "Prospectus") of the Company dated August 17, 2022 relating to the sale and issue of 4,000,000 common shares of the Company at \$0.10 per common share for gross proceeds of \$400,000.

We consent to being named in the Prospectus and to the use in the Prospectus of our report dated August 17, 2022 to the shareholders and directors of the Company on the following financial statements:

- Statement of financial position as at February 28, 2022; and
- Statements of loss and comprehensive loss, cash flows and changes in shareholders' equity for the period from incorporation on March 24, 2021 to February 28, 2022, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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,

A handwritten signature in black ink that reads "Manning Elliott LLP".

Manning Elliott LLP

Chartered Professional Accountants