

February 23, 2022

**British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities (Prince Edward Island)
Office of the Superintendent of Securities (Newfoundland & Labrador)
Autorité des Marchés Financiers (Quebec)
Northwest Territories Office of the Superintendent of Securities
Yukon Securities Office
Superintendent of Securities for Nunavut**

Dear Sirs / Mesdames:

Re: Atmofizer Technologies Inc.

We refer to the prospectus supplement dated February 23, 2022 to the short form base shelf prospectus of Atmofizer Technologies Inc. (the "Company") dated January 14, 2022 sale and issue of up to an aggregate of \$5,000,000 securities of the Company comprised of any of common shares.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus supplement, of our report dated January 28, 2022 to the shareholders of the Company on the following consolidated financial statements:

Consolidated statements of financial position as at September 30, 2021;

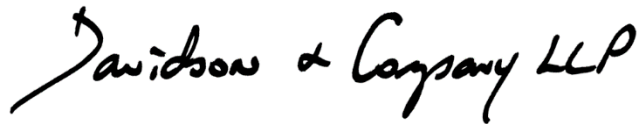
Consolidated statements of loss and comprehensive loss, changes in shareholders' deficiency and cash flows for the year ended September 30, 2021, and a summary of significant accounting policies and other explanatory information.



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We report that we have read the prospectus supplement to the short form base shelf prospectus and all information specifically incorporated by reference 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 short form base shelf prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

A handwritten signature in black ink that reads "Davidson & Company LLP". The signature is written in a cursive, flowing style.

DAVIDSON & COMPANY LLP

Chartered Professional Accountants