FORM 13-501F1
CLASS 1 REPORTING ISSUERS AND CLASS 3B REPORTING ISSUERS – PARTICIPATION FEE

MANAGEMENT CERTIFICATION

I, _____Ji Yoon_____, an officer of the reporting issuer noted below have examined this Form 13-501F1 (the **Form**) being submitted hereunder to the Alberta Securities Commission and certify that to my knowledge, having exercised reasonable diligence, the information provided in the Form is complete and accurate.

/s/ Ji Yoon_____   _____April 30, 2019_____

Name: Ji Yoon   Date:

Title: Chief Financial Officer

Reporting Issuer Name: Fireswirl Technologies Inc.

End date of previous financial year: December 31, 2018

Type of Reporting Issuer: [×] **Class 1 reporting issuer**   [   ] **Class 3B reporting issuer**

Highest Trading Marketplace: TSX Venture Exchange

Market value of listed or quoted equity securities:

Equity Symbol   FSW

1st Specified Trading Period (dd/mm/yy)   _____01/01/18_____ to _____31/03/18_____

Closing price of the security in the class or series on the last trading day of the specified trading period in which such security was listed or quoted on the highest trading marketplace

$ _____0.0450
(i)

Number of securities in the class or series of such security outstanding at the end of the last trading day of the specified trading period

(ii)   53,515,612

| (i) x (ii) | $ | 2,408,202.5400 |

Market value of class or series

(A)

2nd Specified Trading Period (dd/mm/yy)   01/04/18   to   30/06/18

Closing price of the security in the class or series on the last trading day of the specified trading period in which such security was listed or quoted on the highest trading marketplace

$ 0.0250

(iii)

Number of securities in the class or series of such security outstanding at the end of the last trading day of the specified trading period

(iv)   53,512,612

| (iii) x (iv) | $ | 1,337,815.3000 |

Market value of class or series

(B)

3rd Specified Trading Period (dd/mm/yy)   01/07/18   to   30/09/18

Closing price of the security in the class or series on the last trading day of the specified trading period in which such security was listed or quoted on the highest trading marketplace

$ 0.0200

(v)

Number of securities in the class or series of such security outstanding at the end of the last trading day of the specified trading period

(vi)   53,512,612

| (v) x (vi) | $ | 1,070,252.2400 |

Market value of class or series

(C)

4th Specified Trading Period (dd/mm/yy)   01/10/18   to   31/12/18

Closing price of the security in the class or series on the
last trading day of the specified trading period in which
such security was listed or quoted on the highest trading $ _____ 0.0150
marketplace   (vii)

Number of securities in the class or series of such
security outstanding at the end of the last trading day of   _____ 53,512,612
the specified trading period   (viii)

                                                        (vii) x (viii) $ _____ 802,689.1800
Market value of class or series   (D)

5th Specified Trading Period (dd/mm/yy)   _____ to _____

Closing price of the security in the class or series on the
last trading day of the specified trading period in which
such security was listed or quoted on the highest trading $ _____
marketplace   (ix)

Number of securities in the class or series of such
security outstanding at the end of the last trading day of   _____
the specified trading period   (x)

                                                        (ix) x (x) $ _____
Market value of class or series   (E)

Average Market Value of Class or Series (Calculate
the simple average of the market value of the class or
series of security for each applicable specified trading $ _____ 1,404,706.0700
period (i.e. A through E above))   (**1**)

(Repeat the above calculation for each other class or series of equity securities of the reporting
issuer (and a subsidiary, if applicable) that was listed or quoted on a marketplace at the end of the
previous financial year)

Fair value of outstanding debt securities:

(Provide details of how value was determined) $ _____
                                                                                                        (**2**)

Capitalization for the previous financial year   (1) + (2) $ _____1,404,706.0700

Participation Fee $ _____400.0000

Late Fee, if applicable $ _____

Total Fee Payable $ _____400.0000
(Participation Fee plus Late Fee)