

May 26, 2021

Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: 1014379 B.C. Ltd.

We refer to the non-offering prospectus of 1014379 B.C. Ltd. (the “Company”) dated May 26, 2021 relating to the proposed transaction with Captios LLC (the “Filing Statement”).

We consent to being named and to the use in the Filing Statement, of the following;

1. our report dated April 29, 2021 to the shareholders of the Company on the following financial statements:
 - Statements of financial position as at December 31, 2020 and 2019;
 - Statements of loss and comprehensive loss, changes in shareholders’ equity (deficiency) and cash flows for the years ended December 31, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.
2. our report dated March 27, 2020 to the shareholders of the Company on the following financial statements:
 - Statements of financial position as at December 31, 2019 and 2018;
 - Statements of loss and comprehensive loss, changes in shareholders’ deficiency and cash flows for the years ended December 31, 2019 and 2018, and a summary of significant accounting policies and other explanatory information.
3. our report dated November 23, 2020 to the shareholders of Captios LLC on the following financial statements:
 - Statement of financial position as at August 31, 2020;
 - Statements of loss and comprehensive loss, changes in members’ equity (deficiency) and cash flows for the period from March 11, 2020 (date of incorporation) to August 31, 2020, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Filing Statement and all information 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 Filing Statement, as these terms are defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

Smythe LLP

Chartered Professional Accountants

HLC/DO/1001790