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**charlton & company**  
CHARTERED PROFESSIONAL ACCOUNTANTS

February 17, 2016

British Columbia Securities Commission  
12<sup>th</sup> Floor - 701 West Georgia Street  
Vancouver, BC  
V7Y 1L2

Canadian Securities Exchange  
200 – 1090 West Pender Street  
Vancouver, BC  
V6E 2N7

Dear Sirs:

**Re: NetCents Technology Inc. (formerly 1018758 BC Ltd.) (the “Company”)**

We refer to the Prospectus of NetCents Technology Inc. (formerly 1018758 BC Ltd.) (the “Company”) dated February 17, 2016 relating to the amalgamation of the Company and NetCents Systems Ltd. (the “Prospectus”).

We consent to being named and to the use in the above mentioned Prospectus, of our report dated April 2, 2015 to the shareholders of the Company on the following financial statements:

- Statements of financial position of the Company as at January 31, 2015.
- Statements of comprehensive loss, changes in equity and cash flows from the date of incorporation on November 11, 2014 to January 31, 2015.
- A summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus 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 consolidated financial statements upon which we have reported or that are within my 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.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours truly,

**Chartered Professional Accountants**

Vancouver, British Columbia  
**February 17, 2016**