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February 18, 2016

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

Canadian Securities Exchange  
220 Bay Street, 9<sup>th</sup> Floor  
Toronto, ON M5J 2W4

Dear Sirs/Mesdames:

**Re: Netcents Technology Ltd.**

We refer to the non-offering prospectus of Netcents Technology Inc. (formerly, 1018758 B.C. Ltd.) (“BC Co”) dated February 17, 2016 relating to the amalgamation of BC Co and Netcents Systems Ltd. (the “Company”).

We consent to being named and to the use in the above-mentioned non-offering prospectus, of our report dated August 11, 2015 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at October 31, 2014, 2013 and 2012; and
- Statements of comprehensive loss, changes in equity and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

We report that we have read the non-offering 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 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 prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

DALE MATHESON CARR-HILTON LABONTE LLP  
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**PARTNERSHIP OF:**

VANCOUVER Robert J. Burkart, Inc. Kenneth P. Chong Inc. Alvin F. Dale Ltd. Donald L. Furney, Ltd. David J. Goertz, Inc. Matthew G. Gosden, Inc. Barry S. Hartley, Inc. Reginald J. LaBonte Ltd. Robert J. Matheson, Inc. Rakesh I. Patel Inc. Lorraine W. Rinfret, Inc. Brad A. Robin Inc.  
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