

NetCents Technology Inc.

NOTICE OF CHANGE OF AUDITORS

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
New Brunswick Financial and Consumer Services Commission
Newfoundland and Labrador Office of the Superintendent of Securities
Nova Scotia Securities Commission
Prince Edward Island Office of the Superintendent of Securities
Financial and Consumer Affairs Authority of Saskatchewan

AND TO: DMCL Chartered Professional Accountants

NetCents Technology Inc. (the Corporation) gives the following notice in accordance with section 4.11 of National Instrument 51-102 - Continuous Disclosure Obligations (NI 51-102):

1. DMCL Chartered Professional Accountants (DMCL) resigned as auditor of the Corporation effective November 15, 2019.
2. DMCL resigned on its own initiative
3. The resignation of DMCL as auditor of the Corporation has been considered and approved by the Board of Directors of the Corporation (the Board) and the audit committee of the Board.
4. DMCL last completed the audit for the year ended October 31, 2018.
5. In the opinion of the Audit Committee and the Board of Directors of the Company, there are no reportable events to declare as defined in subparagraph 4.11 (1) of NI-51-102.

DATED this 20th day of November 2019.

NetCents Technology Inc.

Per: (signed) "Christopher P. Cherry"
Name: Christopher P. Cherry, CPA, CA
Title: Chief Financial Officer