

NETCENTS TECNOLOGY INC.

NOTICE OF CHANGE OF AUDITORS

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

AND TO: Dale Matheson Carr-Hilton LaBonte LLP

AND TO: Davidson & Company LLP

NETCENTS TECNOLOGY INC. (the "**Company**") hereby gives the following notice in accordance with section 4.11 of National Instrument 51-102 - Continuous Disclosure Obligations ("**NI 51-102**"), clarifying its notice of change of auditors filed on November 29, 2019 and addressing the appointment of its successor auditor:

1. As announced on November 29, 2019:
 - a. DMCL Chartered Professional Accountants ("**DMCL**") resigned as auditor of the Company effective November 15, 2019.
 - b. DMCL resigned on its own initiative.
 - c. The resignation of DMCL as auditor of the Company was considered and approved by the Board of Directors of the Company (the **Board**) and the audit committee of the Board.
 - d. DMCL last completed the audit for the year ended October 31, 2018.
2. There were no "reportable events" (as such term is defined in NI 51-102) with respect to the Company since DMCL's appointment.
3. Davidson & Company LLP was appointed as auditor of the Company effective February 28, 2020. Such appointment was considered and approved by the Board and the audit committee of the Board.

DATED this 28th day of February, 2020.

NETCENTS TECNOLOGY INC.

Per: (Signed) "Christopher P. Cherry"

Christopher P. Cherry
Chief Financial Officer