



January 28, 2022

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Re: NetCents Technology Inc. (the "Company")

Dear Sirs/Madams:

We have read the notice of change of auditor (the "Notice") of the Company, dated January 27, 2022 and are in agreement with the statements in such Notice that relate to us.

Very truly yours,

*ANTARES PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS*

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