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## INDEPENDENT AUDITOR'S CONSENT

To: eXeBlock Technology Corporation

We consent to the use of our auditor's report dated December 20, 2018 to the shareholders of eXeBlock Technology Corp. (the "Company") on the consolidated financial statements of the Company comprising the statements of financial position as at August 31, 2018 and August 31, 2017 and the consolidated statements of loss and comprehensive loss, consolidated statements of changes in equity and consolidated statements of cash flows for the year ended August 31, 2018 and the 51-day period ended August 31, 2017, to be filed with securities regulatory authorities on SEDAR on December 21, 2018.

We have not performed any procedures subsequent to the date of this consent.

This consent is provided to the Company for use solely in connection with the above filing of these consolidated financial statements pursuant to the continuous disclosure provisions of securities legislation of British Columbia Securities Commission; accordingly, we do not consent to the use, or to the release by the Company or any other person, of our independent auditor's report for any other purpose. If our independent auditor's report is proposed to be used for any other purpose or otherwise released, a further consent in writing is required from us. If a further consent is requested, we will, subject to being retained for that purpose, undertake such additional procedures as are required by professional standards to enable us to determine whether we can furnish the further consent and, if we are able to do so, we will.

*Deloitte LLP*

Chartered Professional Accountants  
Halifax, Nova Scotia, Canada  
December 21, 2018