

December 20, 2019

**British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
Saskatchewan Financial Services Commission**

Dear Sirs / Mesdames:

Re: Direct Communication Solutions, Inc. (the “Company”)

We refer to the Prospectus dated December 20, 2019 relating to the issuance of common stock of the Company.

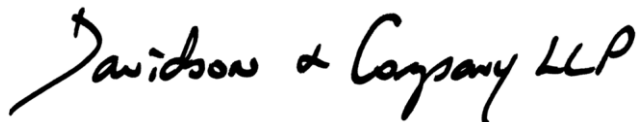
We consent to being named and to the use, in the above-mentioned Prospectus, of our report dated December 18, 2019 to the directors of the Company on the following financial statements:

Statements of financial position as at December 31, 2018 and 2017;

Statements of operating income, changes in cash flows and shareholders' equity for the year ended December 31, 2018 and 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the 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,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

