

April 3, 2019

Canadian Securities Exchange  
220 Bay Street  
9<sup>th</sup> Floor  
Toronto, Ontario  
M5J 2W4

Dear Sirs/Mesdames:

**Re: Listing Statement of POSaBIT Systems Corporation**

We refer to the Listing Statement of POSaBIT Systems Corporation dated April 3, 2019 incorporating by reference the prospectus of Foreshore Exploration Partners Corp. dated March 25, 2019.

We consent to being named and to the use, through incorporation by reference of the above-mentioned prospectus in the Listing Statement, of our report dated March 20, 2019 on the following financial statements of POSaBIT, Inc.:

- Amended and Restated Statement of financial position as at December 31, 2017 and amended and restated statement of operations and comprehensive loss, changes in deficiency, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Listing Statement and all information incorporated by reference 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 filing statement as these terms are described in the CPA Canada Handbook - Assurance.

Sincerely,

A handwritten signature in black ink that reads 'MNP LLP' in a stylized, cursive font.

**Chartered Professional Accountants, Licensed Public Accountant, encls.**