

May 17, 2019

**British Columbia Securities Commission
Alberta Securities Commission
The Manitoba Securities Commission
Ontario Securities Commission**

Dear Sirs / Mesdames:

Re: XPhyto Therapeutics Corp. (formerly Cannabunker Development Corp.)

We refer to the non-offering prospectus of XPhyto Therapeutics Corp. (formerly Cannabunker Development Corp.) (the "Company") dated May 17, 2019.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated May 17, 2019 to the directors of the Company on the following financial statements:

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

Consolidated statements of loss and comprehensive loss, cash flows, and changes in shareholders' equity for the year ended December 31, 2018 and the period from incorporation on December 12, 2017 to December 31, 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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

