

February 4, 2019

**British Columbia Securities Commission**  
701 West Georgia Street  
P.O. Box 10142, Pacific Centre  
Vancouver, BC V7Y 1L2

Dear Sirs/Mesdames:

**Re: Dimension Five Technologies Inc. (“the Company”)**

We refer to the Non-offering Prospectus of Dimension Five Technologies Inc. dated February 4, 2019, in connection with the Company complying with Policy 2 – *Qualifications for Listing* of the Canadian Securities Exchange (the “CSE”) in order for the company to meet one of the eligibility requirements for the listing of the Company’s common shares on the CSE by becoming a reporting issuer pursuant to applicable securities legislation in the Province of British Columbia.

We consent to being named and to the use, in the above-mentioned Non-offering Prospectus, of our report dated August 30, 2018 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at July 31, 2018 and May 31, 2018; and
- Statements of loss and comprehensive loss, statement of changes in equity, and statement of cash flows for the period from January 10, 2018 (date of incorporation) to May 31, 2018, the 61 day period ended July 31, 2018 and a summary of significant accounting policies and other explanatory information.

We report that we have read the Non-offering Prospectus and all information therein and we 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 is 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 Non-offering Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the securities commission to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours truly,



**CHARTERED PROFESSIONAL ACCOUNTANTS**  
**Vancouver, BC**