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October 31, 2018

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

Ontario Securities Commission
22nd Floor
20 Queen Street West
Toronto, Ontario M5H 3S8

Alberta Securities Commission
Suite 600, 250-5 Street SW
Calgary, AB T2P 0R4

Dear Sirs/Mesdames:

Re: First Division Ventures Inc.

We refer to the prospectus of First Division Ventures Inc. (the "Company") dated October 31, 2018 relating to the sale and issue of a minimum of 1,250,000 common shares of the Company at a price of \$0.20 per share for minimum gross proceeds of \$250,000 and a maximum of 2,000,000 common shares of the Company at a price of \$0.20 per share for maximum gross proceeds of \$400,000.

We consent to being named and to the use in the above-mentioned prospectus, of our report dated April 25, 2018 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at February 28, 2018; and
- Statements of comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation on March 2, 2017 to February 28, 2018, 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,

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

PARTNERSHIP OF:

VANCOUVER Bradley G. Allen Inc. Robert J. Burkart, Inc. Kenneth P. Chong Inc. Alvin F. Dale Ltd. Donald L. Furney, Ltd. David J. Goertz, Inc. Matthew G. Gosden, Inc. Barry S. Hartley, Inc. Cherry H. Ho, Inc. Robert J. Matheson, Inc. Rakesh I. Patel Inc. Lorraine W. Rinfret, Inc. Brad A. Robin Inc.
SURREY Michael K. Braun Inc. Peter J. Donaldson, Inc. Harjit S. Sandhu, Inc. **TRI-CITIES** Isomura Services Corp. Brian M. Legge Inc. Fraser G. Ross, Ltd. Brian A. Shaw Inc.