

January 31, 2023

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

Dear Sirs/Mesdames:

Re: FendX Technologies Inc.

We refer to the prospectus of FendX Technologies Inc. (the "Company") dated January 31, 2023 relating to the distribution of 13,138,000 subscription receipt units consisting of 13,138,000 common shares of the Company and 6,569,000 share purchase warrants of the Company upon the conversion of subscription receipts.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated January 31, 2023 to the shareholders of the Company on the following financial statements:

- Statement of financial position of the Licensed Technology (as defined below) as at February 5, 2021 and December 31, 2020
- Statements of changes in shareholders' deficiency, comprehensive loss, and cash flows for the period January 1, 2021 through February 5, 2021 and through the year ended December 31, 2020, and a summary of significant accounting policies and other explanatory information.

The "Licensed Technology" means an exclusive royalty-bearing worldwide license to use and practice certain licensed patent applications and other related technology which was granted to the Company by McMaster University pursuant to a license agreement dated February 5, 2021, as amended July 14, 2021 and July 15, 2022.

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.

Sincerely,

BF Borgers CPA PC

BF Borgers CPA PC