

February 13, 2023

**British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange**

Dear Sirs / Mesdames:

**Re: 1319275 B.C. Ltd.**

We refer to the prospectus of Critical Infrastructure Technologies Ltd. (the “Prospectus”) dated February 13, 2023 relating to the 4,062,500 resulting issuer shares issuable upon deemed exercise of 4,062,500 outstanding special warrants.

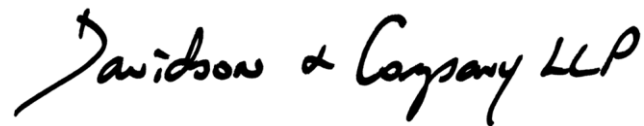
We consent to being named and to the use, in the above-mentioned Prospectus, of our report dated February 13, 2023 to the shareholders of 1319275 BC Ltd. (the “Company”) on the following financial statements:

Statement of financial position as at December 31, 2021;

Statements of loss and comprehensive loss, changes in shareholders’ equity, and cash flows for the period from incorporation on August 11, 2021 to December 31, 2021, 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 long form prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

