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September 28, 2022

**British Columbia Securities Commission
Alberta Securities Commission**

RE: Prospectus of 1332996 B.C. LTD. Dated September 28, 2022

Dear Sirs / Mesdames:

We refer to the preliminary prospectus (the "**Prospectus**") of 1332996 B.C. LTD. dated September 28, 2022, relating to the qualification of special warrants of the Company and the transaction with Integrated Cyber Solutions, LLC (the "**Company**").

We consent to being named and to the use, in the above-mentioned preliminary prospectus, of our reports dated February 28, 2022, and July 13, 2022, to the shareholders of the Company on the following financial statements:

Statements of financial position as of December 31, 2021, and June 30, 2022.

Statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2021, and June 30, 2022, 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 preliminary prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

McCafferty and Company, PC

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Newton, Massachusetts 02459