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October 23, 2020

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority, Securities Division, Saskatchewan
Manitoba Securities Commission
Autorite des marches financiers (Quebec)
New Brunswick Financial and Consumer Services Commission
Office of the Superintendent of Securities Service Newfoundland and Labrador
Nova Scotia Securities Commission
Prince Edward Island Office of the Superintendent of Securities

Dear Sirs / Mesdames:

Re: Pivotree Inc.

We refer to the prospectus of Pivotree Inc. dated October 23, 2020 relating to the sale and issue of 7,059,000 common shares (the Prospectus”).

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated October 23, 2020 to the directors of the Company on the following consolidated financial statements:

- o consolidated statements of financial position as at December 31, 2019 and 2018;
- o consolidated statements of comprehensive loss, changes in equity and cash flows for the years ended December 31, 2019 and 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated 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 truly,

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants