

October 22, 2021

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities (Prince Edward Island)  
Office of the Superintendent of Securities (Newfoundland & Labrador)  
Northwest Territories Office of the Superintendent of Securities  
Yukon Securities Office  
Superintendent of Securities for Nunavut

Dear Sirs / Mesdames:

**Re: LQwD FinTech Corp.**

We refer to the short form prospectus, inclusive of the supplement thereto dated October 22, 2021 (the "**Prospectus**"), of LQwD FinTech Corp. (the "**Company**") relating to the sale and issue of 20,000,000 units for total gross proceeds of \$7,000,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated June 28, 2021 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at February 28, 2021 and February 29, 2020; and
- Statements of comprehensive loss, changes in equity, and cash flows for the years ended February 28, 2021 and February 29, 2020, 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 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,



**CHARTERED PROFESSIONAL ACCOUNTANTS**