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BY SEDAR

British Columbia Securities Commission (Principal Regulator)
Ontario Securities Commission (Non-Principal Regulator)
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Newfoundland and Labrador Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Registrar of Securities – Department of Justice – Yukon Territory
Securities Registry – Department of Justice – Northwest Territories
Legal Registries Division – Government of Nunavut

Dear Sirs/Mesdames:

Re: LQwD FinTech Corp. (the "Company")

In connection with the Prospectus Supplement of the Company dated October 22, 2021 to its base shelf prospectus dated September 15, 2021 (the "**Prospectus Supplement**"), we consent to the reference to our name on page iii and under the heading "Legal Matters" and consent to the use of our firm's name and reference to our opinion under the heading "Eligibility for Investment" in the Prospectus Supplement.

We have read the Prospectus Supplement and have no reason to believe there are any misrepresentations in the information contained therein that are derived from our opinion referred to therein or that is within our knowledge as a result of services that we have performed in connection with those matters that are the subject of our opinion.

Yours truly,

"Miller Thomson LLP"

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