

October 26, 2020

To: British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Securities Commission  
Manitoba Securities Commission  
Ontario Securities Commission

**Re: Hapbee Technologies, Inc. (the "Company")**

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We refer to the prospectus of Hapbee Technologies, Inc. dated October 26, 2020 relating to the distribution of 21,655,908 units (the "Units") of the Company, issuable on conversion of outstanding debentures (the "Prospectus"). Each Unit consists of one common share (the "Subordinate Voting Shares") and one-half of one common share purchase warrant (the "Warrants"). Each full Warrant entitles the holder to purchase an additional Subordinate Voting Share for a term expiring two years from the date of conversion of the Debentures at a price of C\$0.50 per Warrant Share.

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

- Consolidated statement of financial position as at December 31, 2019; and
- Consolidated statements of comprehensive loss, changes in equity and cash flows for the period from incorporation on January 3, 2019 to December 31, 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of these consolidated financial statements. We have complied with the 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,

MANNING ELLIOTT LLP

A handwritten signature in black ink that reads 'Manning Elliott LLP'.