

March 17, 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)**

Dear Sirs / Mesdames:

Re: Cypress Development Corp.

We refer to the short-form prospectus of Cypress Development Corp. (the "Company") dated March 17, 2021 relating to the sale and issue of 13,600,000 units at \$1.25 per unit.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short-form prospectus, of our report dated March 24, 2020 to the shareholders of the Company on the following consolidated financial statements:

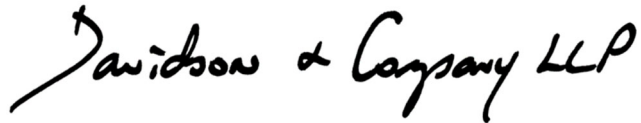
Consolidated statements of financial position as at December 31, 2019 and 2018;

Consolidated statements of loss and comprehensive loss, cash flows, and changes in equity for the years ended December 31, 2019 and December 31, 2018, 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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 very truly,

A handwritten signature in black ink that reads "Davidson & Company LLP". The signature is written in a cursive, flowing style.

DAVIDSON & COMPANY LLP

Chartered Professional Accountants