COLTRANE TECHNOLOGIES INC.
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE PERIOD FROM SEPTEMBER 16, 2014 *(DATE OF INCORPORATION)* TO DECEMBER 31, 2014

The following discussion and analysis of the operations, results, and financial position of Coltrane Technologies Inc. ("Coltrane" or the "Company") for the period from September 16, 2014 *(date of incorporation)* to December 31, 2014 should be read in conjunction with the December 31, 2014 audited financial statements and related notes thereto. The financial statements have been prepared by management in accordance with International Financial Reporting Standards ("IFRS"). The effective date of this report is April 6, 2015.

1.0 Proposed transaction – Acpana

On November 24, 2014, Coltrane, Acpana Business Systems Inc. ("Acpana"), and 2441043 Ontario Inc. ("Subco"), then a wholly-owned subsidiary of Coltrane, entered into an amalgamation agreement (the "Amalgamation Agreement") dated as of November 17, 2014, pursuant to which the parties agreed to complete a business combination by way of a three-cornered amalgamation transaction under the *Business Corporations Act* (Ontario) (the "Transaction"). The Transaction was completed on March 18, 2015.

Pursuant to the Transaction, and in accordance with the Amalgamation Agreement, the Coltrane changed its name to "Data Deposit Box Inc." effective March 3, 2015, and effective March 18, 2015 Acpana and Subco amalgamated to form 1932713 Ontario Inc. ("Amalco"), a wholly owned subsidiary of the Company, and each shareholder of Acpana and Subco received one (1) common share (a "Common Share") of the Company for every one (1) Acpana common share or Subco common share, as applicable, held by such shareholder. In addition, each holder of an Acpana warrant and each holder of a Subco warrant or a Subco broker warrant received an equal number of warrants or broker warrants of the Company, as applicable.

Acpana Capitalization
In accordance with the Amalgamation Agreement, effective on March 2, 2015, Acpana subdivided its common shares on a six (6) post-consolidated common shares for one (1) pre-consolidation common share (the "Subdivision"), resulting in Acpana having 16,524,408 common shares and 898,818 warrants outstanding. The Transaction and the Subdivision were approved by the requisite two-thirds majority of the votes cast by shareholders at the special meeting of Acpana shareholders held on November 28, 2014.

Private Placements
Prior to the Transaction, Subco completed a series of private placements (collectively, the "Private Placements") for gross proceeds of $2,880,869, issuing an aggregate of 11,002,898 common shares, 1,500,000 warrants exercisable for one common share at a price of $0.30 per share until September 18, 2016, and 9,502,898 warrants exercisable for one common share at a price of $0.50 per share until September 18, 2016. In addition, in connection with the completion of the Private Placements, Subco paid cash commissions to eligible persons in the aggregate amount of $148,644, and issued an aggregate of 495,480 broker warrants ("Subco Broker Warrants").

Each Subco Broker Warrant entitles the holder to acquire one Common Shares and one Common Share purchase warrant until September 18, 2016.

Resulting Capitalization
After completion of the Transaction an aggregate of 28,546,306 Common Shares are issued and outstanding with former shareholders of Acpana holding 16,524,408 Common Shares, representing approximately 57.9% of the outstanding Common Shares, former shareholders of Subco holding 11,002,898 Common Shares, representing approximately 38.5% of the outstanding Common Shares, and the original shareholders of the Company holding 1,019,000 Common Shares, representing approximately 3.6% of the outstanding Common Shares. The Company also has 11,901,716 warrants outstanding, and 495,480 broker warrants outstanding.

As at December 31, 2014, the Transaction had not yet closed.

2.0 Business Overview

On November 13, 2014, the Company and Airesurf Network Holdings Inc. ("Airesurf") completed a statutory arrangement under a plan of arrangement (the "Arrangement"). As a result of completing the Arrangement, Coltrane became a reporting issuer in Alberta.

On October 23, 2014, Airesurf and Coltrane entered into an Arrangement Agreement and Plan of Arrangement (the "Arrangement Agreement"). To become effective, the Arrangement must be both: (a) approved by all our shareholders by either unanimous written consent resolutions (the "Arrangement Resolution") or at a meeting of shareholders by a vote in favour of the resolutions by holders of 2/3 of the outstanding and issued shares; and (b) approved by an Order granted by the Supreme Court of British Columbia.

Completion of the Arrangement as set forth in the Arrangement Agreement was approved by unanimous consent resolutions of the shareholders of Coltrane Technologies Inc. and a final order granted by the Supreme Court of British Columbia on November 7, 2014 in accordance with Part 9 of the *Business Corporations Act* (British Columbia).

Pursuant to the Arrangement, the following principal steps were completed on November 13, 2014:

(a) Coltrane issued Airesurf 1,000,000 shares in Coltrane to Airesurf;
(b) Airesurf was added to the central securities register of Coltrane in respect of the purchase shares; and
(c) The Airesurf licensed Coltrane an interest in technology related to its wireless local area network (WLAN) amplifier.

Details of License Agreement

Airesurf and the Company entered into a license agreement (the "License Agreement") dated October 23, 2014, which, with effect from the Effective Date, grants the Company the right to use Airesurf's proprietary intellectual property relating to Airesurf's wireless local area network ("WLAN") solution ("Acusonx"). In return for the license, the Company has agreed to issue the Purchase Shares to Airesurf's.

Acusonx

Over recent years, the market for wireless communications has enjoyed tremendous growth. Since the success of the Ethernet project at Xerox's Palo Alto Research Center in the early 1970's and other similar digital protocols, the basic technology has been in place for local area networks ("LANs") to be used in both the public and private sectors. A LAN is a computer network limited to an immediate area, a single building for example. Standard LAN protocols, such as Ethernet, that operate at fairly high speeds with inexpensive connection hardware, can bring digital networking to almost any computer. Today, organizations of every size access and share information over a digital network; the power of networking and collaborative, distributed computing is beginning to be realized. However, until recently, LANs were limited to the physical, hard-wired infrastructure of the building. Even with phone dial-ups, network nodes were limited to access through wired, land line connections. Many network users, especially mobile users in businesses, the medical profession, factories, and universities, to name a few, find benefit from the added capabilities of WLANs. Using WLANs, people will be able to access and share information on a global scale nearly anywhere they venture.

The major motivation and benefit from WLANs is increased mobility. Untethered from conventional network connections, network users can move about almost without restriction and access LANs from nearly anywhere. There are many examples of the practical uses for wireless network access.

In some instances it is more economical to use a WLANs. For instance, in old buildings, the cost of asbestos cleanup or removal outweighs the cost of installing a WLAN solution. In other situations, such as a factory floor, it may not be feasible to run a traditional wire LAN. WLAN offer the connectivity and convenience of WLAN without the need for expensive wiring or rewiring.

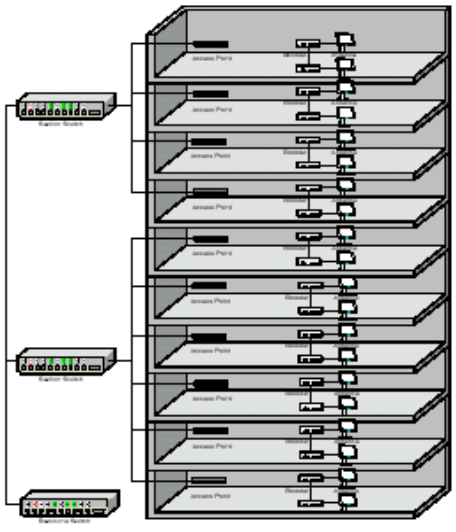
Airesurf has developed a proprietary intellectual property in connection with a WLAN solution that utilizes acute listening capabilities that pick up weaker appliance signals from up to 10 times the distance of other competitors. Its ability to cut through disrupting frequency noise allows it to listen for, and then acquire its target, making it the leader in this field. This solution, called Acusonx, is a powerful performance device, in the 1 watt or less WLAN field. Increasing reach, reducing installation of competitive units by an average of 10 to1, reducing service by 10 to 1 and increasing the time to market by 10, makes Acusonx one of the most cost effective solutions in this field.

The Acusonx is a sealed unit requiring little maintenance and its performance dramatically reduces infrastructure and installation costs, as well as the annual post-installation maintenance and service fees.

Airesurf Acusonx product is built on an in-building wireless 2-way Etherrnet technology. The Acusonx allows state of the art two-way communication with the users via wireless hand-held devices as well as desktop computers both internal to the organization and over the Internet from remote locations such as a company's head office. Communications through any building regardless of size may be made possible by implementing wireless access points and the Acusonx technology.

AIREBOOST PRODUCT

NETWORK LAYOUT



Typical Building Network Layout:

- The Ethernet Backbone (fibre or copper) typically connects each floor to the central router or switch. This backbone is usually run through the risers of the building.
- Section switches connect the access points to the backbone using copper wire. Each section switch provides service to 22 floors by utilizing a 24-port switch.
- The access points connect to the amplifiers using 50 Ohm cable.
- The antenna connects to the amplifier with the appropriate cable sets.

Management of Airesurf believes that the Acusonx delivers several benefits including:

- Reduced infrastructure costs associated with traditional wired systems and current high-cost wireless technology.
- High cost of ownership for cable-based infrastructure including the need for renovations when repairing cable installations. For all buildings over five floors, the traditional and expensive alternative is fiber backbone.
- Most clients may also seek to eliminate the use of cellular/radio/pager technologies currently used by dispatchers and engineers. Outsourced wireless and application maintenance to highly available multi-site third parties reducing the costs of setup and support infrastructure at a typical hotel or resort.
- A cost effective method for delivery of high-speed Internet access.

Additional Capital

We recognize we need to raise more capital, but we want to ensure we do so in stages, so as to minimize dilution to the value of the shares held by our existing shareholders. Our goal is that each of the above private placement financings will take place at a higher price per share than the one preceding.

Even though we plan to raise capital through equity or debt financing, we believe that the latter may not be a viable alternative for funding our operations as they do not have sufficient assets to secure any such debt financing. We anticipate that any additional funding will be in the form of equity financing from the sale of the common shares of the Company (the "Common Shares"). However, we do not have any financing arranged and cannot provide any assurance that we will be able to raise sufficient funds from the sale of Common Shares to fund operations or planned business development activities. In the absence of such financing, we will not be able to acquire further exploration projects. Even if we are successful in obtaining equity financing to expand its operations and to fund its business development activities, there is no assurance that we will obtain the funding necessary to acquire any additional exploration projects. If we do not continue to obtain additional financing, we may be forced to abandon our business plan.

Modifications to our plans will be based on many factors, including the results of our exploration program, marketing plan and financing plan; and the amount of available capital. Further, the extent to which we carry out our business plan is dependent upon the amount of financing available to us.

3.0 Overall Performance

There is no operating history upon which investors may rely. Commercial development of the Company's product will depend on many factors. The Company is subject to numerous risk factors that may affect its business prospects in the future. These include going concern risk, availability of capital, commercialization of the MegaFI™; competition, and dependence on key personnel. The Company does not have any prospects for earning any revenue in the near future.

Significant Events in 2014

There were no significant events during the period from September 16, 2014 *(date of incorporation)* to December 31, 2014.

Explanation of Results for the period from September 16, 2014 *(date of incorporation)* to December 31, 2014

Due to the limited business activity, the only major expenses in the quarter were professional fees accrued of $2,000 in connection with the initial set up and limited operations for the period from incorporation to December 31, 2014.

Critical Accounting Estimates

Stock-based Compensation

The Company uses fair value method for options and warrants granted to directors, officers and consultants. The fair value of stock options and warrants is determined by the Black-Scholes option pricing model with assumptions for risk-free interest rates, dividend yields, volatility factors of the expected market price of the Company's common shares and an expected life of the options and warrants. The fair value of the options granted is amortized over their vesting period. Upon exercise of any option or warrant for which contributed surplus was recognized, the value assigned to the option or warrant will be adjusted to capital stock.

4.0 Strategy and Outlook

The Company is currently looking for opportunities to use the MegaFI both within and outside the technology industry.

5.0 Summary of Quarterly Results

The following are the highlights of financial data on the Company for the most recently completed quarters which have been prepared in accordance with IFRS.

	Nov 30/14
Net loss	2,000
Loss per share	(0,008)

6.0 Liquidity and Solvency

The Company had $450 in cash at December 31, 2014 compared to $nil on incorporation. The working capital deficiency was $1,549 at December 31, 2014.

The Company will need additional financing to continue its operations.

7.0 Financial Instruments

Fair value

The fair value of financial assets and liabilities together with the carrying amounts in the balance sheets are as follows:

The Company has classified financial assets and liabilities as follows:

		December 31, 2014
Fair value through profit or loss, measured at fair value:		
Cash	$	450
Other liabilities, measured at amortized cost:		
Accounts payable and accrued liabilities		2,000

The fair value of the Company's financial assets and liabilities approximates their respective carrying values as at the balance sheet dates because of the short term maturity of these instruments. The fair value of the financial instruments is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Financial instruments recorded at fair value on the balance sheet are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

Level 1 - valuation based on quoted prices (unadjusted) observed in active markets for identical assets or liabilities.
Level 2 - valuation techniques based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability either directly or indirectly.
Level 3 - valuation techniques based on inputs for the asset or liability that are not based on observable market data.

The fair value of cash is measured based on Level 1 inputs referred to in the three levels of the hierarchy noted above. The Company does not have any Level 2 or Level 3 fair value measurements and thus no continuity schedule has been presented. In addition, there have been no significant transfers between levels.

(b) Risk management policies
The Company is exposed to risks of varying degrees of significance which could affect its ability to achieve its strategic objectives for growth and in maximizing shareholders' returns. The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to market conditions and the Company's activities.

Market risk
Market risk is the risk that the fair value of, or future cash flows from, the Company's financial instruments will significantly fluctuate due to changes in market prices. The value of the financial instruments can be affected by changes in interest rates, foreign exchange rates, and equity prices. The Company is not exposed to this risk as it does not hold financial instruments at fair value, other than bank indebtedness.

Credit risk
Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's cash and accounts receivable. The carrying amount of financial assets represents the maximum credit exposure to the Company.

Liquidity risk
Liquidity risk is the risk that the Company is not able to meet its financial obligations as they become due. The Company has no income and relies on equity financing to support operations and product development. The Company does not have sufficient capital to pay its liabilities and fund its operations over the next twelve months and will need to obtain external financing.

8.0 Off-Balance Sheet Arrangements

The Company has not entered into any off-balance sheet transactions.

9.0 Outstanding Share Data

	Number
Balance, December 31, 2014	**1,019,000**
Balance, April 6, 2015	**28,546,306**

There were no stock options or warrants outstanding at December 31, 2014, and as at April 6, 2015, as a result of and in connection with the Transaction, there are an aggregate of 11,901,716 warrants, 495,480 broker warrants, and 5,250,000 stock options outstanding (which stock options were granted on March 27, 2015, following completion of the Transaction).

Cautionary Note Regarding Forward Looking Statements
This Management's Discussion and Analysis include "forward-looking statements", within the meaning of applicable securities legislation, which are based on the opinions and estimates of management of the Company and are subject to a variety of risks and uncertainties and other factors that could cause actual events or results to differ materially from those projected in the forward looking statements. These forward looking statements are based on current expectations and involve risks and uncertainties that could cause actual events or results to differ materially from estimated or anticipated events or results reflected in the forward looking statements. Examples of such forward looking statements include statements regarding financial results and expectations for 2014, including, but not limited to, the development of the MegaFI, demand for the MegaFI, currency exchange rates or may be based on assumptions and/or estimates related to future economic, market and other conditions. Factors that could cause actual results, developments or events to differ materially from those anticipated include, among others, the factors

described or referred to elsewhere herein, and include unanticipated and/or unusual events. Many of such factors are beyond Airesurf's ability to control or predict. Actual results may differ materially from those anticipated. Readers of this MD&A are cautioned not to put undue reliance on forward looking statements due to their inherent uncertainty. Airesurf disclaims any intent or obligation to update publicly any forward looking statements, whether as a result of new information, future events or results or otherwise. These forward looking statements should not be relied upon as representing management's views as of any date subsequent to the date of this MD&A.

Management's Responsibility

Management is responsible for all information contained in this report. The audited financial statements have been prepared in accordance with IFRS and include amounts based on management's informed judgments and estimates. The financial and operating information included in this report is consistent with that contained in the audited financial statements in all material aspects. Management maintains internal controls to provide reasonable assurance that financial information is reliable and accurate and assets are safeguarded.

The Audit Committee has reviewed the audited condensed interim financial statements with management. The Board of Directors has approved the audited condensed interim financial statements on the recommendation of the Audit Committee.

Risk Factors

Our business will be subject to numerous risk factors, more particularly described below.

Forward Looking Information

Certain information set out in this Information Statement includes or is based upon expectations, estimates, projections or other "forward looking information". Such forward looking information includes projections or estimates made by us about our future business operations. While such forward looking statements and the assumptions underlying them are made in good faith and reflect our current judgment regarding the direction of their business, actual results will almost certainly vary (sometimes materially) from any estimates, predictions, projections, assumptions or other type of performance suggested here.

Market Risk for Securities

We are a private company whose Common Shares are not listed for trading on a stock exchange. There can be no assurance that an active trading market for our Common Shares will be established and sustained. Upon listing, the market price for our Common Shares could be subject to wide fluctuations. Factors such as commodity prices, government regulation, interest rates, share price movements of peer companies and competitors, as well as overall market movements, may have a significant impact on the market price of our securities. The stock market has from time to time experienced extreme price and volume fluctuations, particularly in the technology sector, which have often been unrelated to the operating performance of particular companies.

Technology Risk

Our proposed business will be dependent upon advanced technologies which are susceptible to rapid technological change. There can be no assurance that our services will not be seriously affected by, or become obsolete as a result of, such technological changes.

There is a risk that technologies similar to ours could reach the market before ours, that similar products may be developed that are more appealing to clients, or that they use advanced technology not incorporated in our business. There is also a risk that clients will not accept or adopt our services. The occurrence of any of these events could decrease the amount of interest generated in our business and prevent us from generating revenues or reduce our revenue generating potential.

No Operating History Risk

We are a start-up company and we do not have an operating history. We have not entered the sales and distribution stage. We will be subject to all of the business risks and uncertainties associated with any new business enterprise, including the risks that we will be unable to acquire and distribute our proposed technology, establish a market for our business, achieve our growth objectives or become profitable. We anticipate that it may take several years to achieve positive cash flow from operations. There can be no assurance that there will be consumer demand for the Products or that we will become profitable.

Competitive and Pricing Risk

Our potential competitors may have significantly greater financial, technical, marketing and other resources, may be able to devote greater resources to the development, promotion, sale and support of their products and services, may have more extensive customer bases and broader customer relationships and may have longer operating histories and more brand recognition. In some cases, these companies may choose to offer their technology at lower prices or rates in response to new competitors entering the market. If we are unable to compete with such companies, we may be unable to establish demand for our technology, which could adversely affect the establishment of our operations and our ability to begin generating revenues.

Intellectual Property Risk

The success of our business depends in part on our ability to protect the intellectual property rights associated with our service.

Advertising and Promotional Risk

Our future growth and profitability will depend on the effectiveness and efficiency of advertising and promotional costs, including our ability to (i) create brand recognition; (ii) determine appropriate advertising strategies, messages and media; and (iii) maintain acceptable operating margins on such costs. There can be no assurance that advertising and promotional costs will result in revenues for our business in the future, or will generate awareness of our technologies or services. In addition, no assurance can be given that we will be able to manage our advertising and promotional costs on a cost-effective basis.

Uninsured or Uninsurable Risk

We may become subject to liability for risks against which we cannot insure or against which we may elect not to insure due to the high cost of insurance premiums or other factors. The payment of any such liabilities would reduce the funds available for our usual business activities. Payment of liabilities for which we do not carry insurance may have a material adverse effect on our financial position and operations.

Conflicts of Interest Risk

Certain of our directors and officers are, and may continue to be, involved in other business ventures in the technology industry through their direct and indirect participation in corporations, partnerships, joint ventures, etc. that may become potential competitors of the Products we intend to provide. Situations may arise in connection with potential acquisitions or opportunities where the other interests of these directors and officers conflict with or diverge from our interests. In accordance with the BCBCA, directors who have a material interest in any person who is a party to a material contract or a proposed material contract are required, subject to certain exceptions, to disclose that interest and generally abstain from voting on any resolution to approve the contract. In addition, the directors and the officers are required to act honestly and in good faith with a view to our best interests. However, in conflict of interest situations, our directors and officers may owe the same duty to another company and will need to balance their competing interests with their duties to us. Circumstances (including with respect to future corporate opportunities) may arise that may be resolved in a manner that is unfavourable to us.

Key Personnel Risk

Our success will depend on our directors and officers to develop our business and manage our operations, and on our ability to attract and retain key technical, sales and marketing staff or consultants once operations begin. The loss of any key person or the inability to find and retain new key persons could have a material adverse effect on our business. Competition for qualified technical, sales and marketing staff, as well as officers and directors can be intense and no assurance can be provided that we will be able to attract or retain key personnel in the future, which may adversely impact our operations.

Speculative Nature of Investment Risk

An investment in our Common Shares carries a high degree of risk and should be considered as a speculative investment by purchasers. We have no history of earnings, limited cash reserves, a limited operating history, have not paid dividends, and are unlikely to pay dividends in the immediate or near future. We are in the development and planning phases of our business and have not started commercialization of our products and services. Our operations are not yet sufficiently established such that we can mitigate the risks associated with our planned activities.

No Established Market for Shares Risk

There is currently no established trading market through which Common Shares in our authorized capital may be sold. Even if a trading market develops, there can be no assurance that such market will continue in the future. You may lose your entire investment.

Liquidity and Future Financing Risk

We are in the development stage, have not started operating and have not generated any revenue. We will likely operate at a loss until our business becomes established and we may require additional financing in order to fund future operations and expansion plans. Our ability to secure any required financing to sustain operations will depend in part upon prevailing capital market conditions, as well as our business success. There can be no assurance that we will be successful in our efforts to secure any additional financing or additional financing on terms satisfactory to our management. If additional financing is raised by issuing Common Shares in our authorized capital, control may change and shareholders may suffer additional dilution. If adequate funds are not available, or are not available on acceptable terms, we may be required to scale back our business plan or cease operating.

Going-Concern Risk

Our financial statements have been prepared on a going concern basis under which an entity is considered to be able to realize its assets and satisfy its liabilities in the ordinary course of business. Our future operations are dependent upon the identification and successful completion of equity or debt financing and the achievement of profitable operations at an indeterminate time in the future. There can be no assurances that we will be successful in completing equity or debt financing or in achieving profitability. The financial statements do not give effect to any adjustments relating to the carrying values and classification of assets and liabilities that would be necessary should we be unable to continue as a going concern.

Global Economy Risk

The ongoing economic slowdown and downturn of global capital markets has generally made the raising of capital by equity or debt financing more difficult. We will be dependent upon the capital markets to raise additional financing in the future, while we establish a customer base for the business. Access to financing has been negatively impacted by the ongoing global economic downturn. As such, we are subject to liquidity risks in meeting our development and future operating cost requirements in instances where cash positions are unable to be maintained or appropriate financing is unavailable. These factors may impact our ability to raise equity or obtain loans and other credit facilities in the future and on terms favourable to us and our management. If uncertain market conditions persist, our ability to raise capital could be jeopardized, which could have an adverse impact on our operations and on the trading price of our Common Shares, if any market on our Common Shares develops.

Dividend Risk

We have not paid dividends in the past and do not anticipate paying dividends in the near future. We expect to retain our earnings to finance further growth and, when appropriate, retire debt.

Share Price Volatility Risk

It is anticipated that a market in our Common Shares will develop. As such, external factors outside of our control such as announcements of quarterly variations in operating results, revenues and costs, and sentiments toward technology sector stocks may have a significant impact on the market price of our Common Shares. Global stock markets, including the Exchange, have from time to time experienced extreme price and volume fluctuations that have often been unrelated to the operations of particular companies. The same applies to companies in the technology sector. There can be no assurance that an active or liquid market will develop or be sustained for the Common Shares.

Increased Costs of Being a Publicly Traded Company

As we will have publicly-traded securities, we will incur significant legal, accounting and filing fees not presently incurred. Securities legislation require listed companies to, among other things, adopt corporate governance and related practices, and to continuously prepare and disclose material information, all of which will significantly increase our legal and financial compliance costs.

Legal Proceedings

As of the date of this Statement, the Company is not a party to any material legal proceedings or any regulatory actions. The Company does not contemplate any material legal proceedings and is not aware of any material legal proceedings threatened or contemplated against it.

Additional Information

Additional information relating to the Company is available on SEDAR at www.sedar.com.