

October 18, 2021

**British Columbia Securities Commission**  
**Alberta Securities Commission**  
**Ontario Securities Commission**

Re: ParcelPal Logistics, Inc.

Ladies and Gentleman:

We have reviewed the information contained in the Change of Auditor Notice of ParcelPal Logistics, Inc. dated October 18, 2021 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our Knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the Notice relating to Dale Matheson Carr-Hilton Labonte LLP.

Sincerely,

*BF Borgers CPA PC*

**BF Borgers CPA PC**  
**Certified Public Accountants**  
**Licensed Public Accountants**  
**Lakewood, CO**