

June 23, 2020

VIA SEDAR

**TO: Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission**

**Re: Plymouth Rock Technologies Inc. (the “Company”)  
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated June 7<sup>th</sup>, 2020 given by the Company to ourselves and Manning Elliott LLP.

In reference to the Notice of Change of Auditor, we wish to advise the relevant securities commissions that we have read the Notice and, based on our knowledge as at the time of receipt of the Notice that we agree with the comments within the Notice.

Yours very truly,



**MNP LLP  
Chartered Professional Accountants**