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June 23, 2020

Attention: Continuous Disclosure

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Plymouth Rock Technologies Inc. (the "Company")

We have read the Notice of Change of Auditor (the "Notice") of the Company dated June 7, 2020, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the statements contained in such Notice, as they relate to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Manning Elliott LLP

Yours truly,

MANNING ELLIOTT LLP