

PLYMOUTH ROCK TECHNOLOGIES INC.

Suite 700-1199 West Hastings Street

Vancouver, BC V6E 3T5

(the “Company”)

NOTICE OF CHANGE OF AUDITOR

(the “Notice”)

To: Manning Elliott LLP, Chartered Professional Accountants

And To: Reliant, CPA PC

1. The directors of the Company do not propose to re-appoint Manning Elliott LLP, Chartered Professional Accountants, as auditors for the Company; and
2. The directors of the Company propose to appoint Reliant, CPA PC, as auditors of the Company, effective January 18, 2023, to hold office until the next annual meeting of the Company.

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* (“NI 51-102”), the Company confirms that:

1. Manning Elliott LLP, Chartered Professional Accountants has not been proposed for reappointment as auditor of the Company, effective January 18, 2023, to facilitate the appointment of Reliant, CPA PC at 895, Dove Street, Suite 300, #300180, Newport Beach, CA, USA, 92660.
2. Manning Elliott LLP, Chartered Professional Accountants has not expressed any reservation or modified opinion in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Manning Elliott LLP, Chartered Professional Accountants issued an audit report in respect of the Company and the date of this Notice.
3. In the opinion of the Board of Directors of the Company, no “reportable event” as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company nor any period from the most recently completed for which Manning Elliott LLP, Chartered Professional Accountants issued an audit report in respect of the Company and the date of this Notice; and
4. This Notice of Change of Auditor has been reviewed by the Audit Committee and the Board of Directors.

Please review this Notice and prepare a letter identifying whether you agree, disagree and the reasons why, or have no basis to agree or disagree with each statement contained in this Notice, addressing your response to the relevant securities regulatory authorities (list of addresses attached hereto). Please deliver the response to the Company within seven (7) days from the date of this Notice.

This Notice and your reply will be part of the reporting package that will be filed with the applicable regulator or relevant securities administrators.

Dated as of the 12th day of May, 2023.

PLYMOUTH ROCK TECHNOLOGIES INC.

"Philip Lancaster"

Philip Lancaster
Chief Executive Officer

List of Addresses

Alberta Securities Commission
Suite 600, 250 – 5th Street SW
Calgary, Alberta T2P 0R4

British Columbia Securities Commission
P.O. Bost 10142, Pacific Centre
701 West Georgia Street,
Vancouver, British Columbia V7Y 1L2

Ontario Securities Commission
20 Queen St. W., 20th Fl.
Toronto, Ontario M5H 3S8