



May 12, 2023

Alberta Securities Commission  
Suite 600, 250 – 5<sup>th</sup> 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., 20<sup>th</sup> Fl.  
Toronto, Ontario M5H 3S8

**Re: PLYMOUTH ROCK TECHNOLOGIES INC. (the “Company”)  
Notice of Change of Auditor Pursuant to National Instrument 51-102**

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Please be advised that, in connection with National Instrument 51-102 – *Continuous Disclosure Obligations*, we hereby notify you that we have reviewed the Company’s Notice of Change of Auditor dated May 12, 2023, and, based on our knowledge at this time, are in agreement with the statements contained in the Notice.

We understand that the Notice of Change of Auditor, this letter, and a letter from the former auditor will be disclosed in the Information Circular to be mailed to all shareholders of the Company for the Company’s next Annual General Meeting at which action is to be taken concerning the appointment of auditors.

Yours truly,

**/s/ Reliant CPA PC**

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**Reliant CPA PC  
Certified Public Accountants**