

DALE MATHESON CARR-HILTON LABONTE LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

December 1, 2021

British Columbia Securities Commission

P.O. Box 10142, Pacific Centre 9TH Floor – 701 West Georgia Street Vancouver, B.C. V7Y 1L2

Alberta Securities Commission

Suite 600, 250 – 5th Street S.W. Calgary, Alberta T2P oR4

Ontario Securities Commission

20 Queen Street West, 22nd Floor Toronto, ON M5H 3S8

Dear Sirs:

Re: POSaBIT Systems Corporation (the "Company")

Notice Pursuant to National Instrument 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with our resignation as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated November 30, 2021 and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

DMCL

DALE MATHESON CARR-HILTON LABONTE LLP CHARTERED PROFESSIONAL ACCOUNTANTS