

Armanino LLP
155 108th Ave NE
Suite 820
Bellevue, WA 98004-5948
925 790 2600 main
armaninoLLP.com



December 1, 2021

**Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission**

**Re: POSaBIT (the "Company")
Notice Pursuant to National Instrument 51-102 - Change of Auditor**

Dear Sirs/Mesdames:

As required by the National Instrument 51-102 and in connection with our appointment 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,

A handwritten signature in black ink that reads "Armanino LLP". The signature is written in a cursive, flowing style.

Armanino^{LLP}