McGovern Hurley

Audit. Tax. Advisory.

January 4, 2024

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames:

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

We have reviewed the information contained in the Change of Auditor Notice of the Company dated January 4, 2024 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to Armanino LLP.

Yours truly,

McGovern Hurley LLP

Chartered Professional Accountants Licensed Public Accountants

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