

RSM Canada LLP  
11 King St. W.,  
Suite 700, Box 27,  
Toronto, Ontario,  
Canada, M5H 4C7

- and -

KPMG LLP  
21 King Street West,  
Suite 700  
Hamilton, Ontario  
L8P 4W7

**Re: Notice of Change of Auditor – Pioneering Technology Corp. (the “Corporation”)**

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This Notice is made pursuant to section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* (“NI 51-102”).

1. The Board of Directors of the Corporation has requested and has accepted the resignation of its auditor, RSM Canada LLP, effective September 16, 2020 and KPMG LLP has been appointed the Corporation’s auditor in respect of such vacancy to hold office until the next annual meeting of shareholders of the Corporation.
2. There have been no reservations in the reports of RSM Canada LLP on the financial statements of the Corporation for the two most recently completed fiscal years preceding the date of this Notice.
3. In the opinion of the Corporation, there have been no reportable events (as defined in NI 51-102) that have occurred in connection with the audits conducted for the two most recently completed fiscal years or in the subsequent period preceding the date of this Notice.

Yours very truly,

**PIONEERING TECHNOLOGY CORP.**

Per: "Dan MacDonald"

Name: Dan MacDonald

Title: President