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October 1, 2020

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Pioneering Technology Corp. (the "Corporation") - Notice of Change of Auditor

We have read the statements made by **Pioneering Technology Corp.** in the attached copy of change of auditor notice dated **September 30, 2020**, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated **September 30, 2020**.

Yours truly,

RSM Canada LLP

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants

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