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**TO:** British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

**RE:** Pioneering Technology Corp. (the "Corporation") – Change of Auditor  
Notice dated September 16, 2020

September 30, 2020

Dear Sirs/Mesdames:

Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations*, we have read the above-noted Change of Auditor Notice and are in agreement with the statement contained in such Notice except that we have no basis to agree or disagree with the Corporation's statement that there have been no reportable events involving the Company and the predecessor auditor.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants