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October 20, 2021

VIA SEDAR

Ontario Securities Commission
TSX Venture Exchange

Dear Mesdames/Sirs:

Re: PC 1 Corp. (the “Corporation”) – Sedar Project No. 3285352

We refer to the final prospectus of the Corporation dated October 19, 2021. We hereby consent to being named in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinion referred to above, or that is within our knowledge as a result of the services we performed to render such opinion.

Trusting same satisfactory.

Yours very truly,
Garfinkle Biderman LLP

(signed) “*Sonja Pesko*”
Sonja Pesko

SP:dc