



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 13, 2023

Rich Wheelless  
Chief Executive Officer  
ParcelPal Logistics Inc.  
1111 Melville Street, Suite 620  
Vancouver, BC V6A 2S5 Canada

**Re: ParcelPal Logistics Inc.**  
**Form 20-F for the Fiscal Year ended December 31, 2021**  
**Filed May 4, 2022**  
**File No. 000-56191**

Dear Rich Wheelless:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation