



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