

February 24, 2020 VIA SEDAR

To: British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission

Re: Hello Pal International Inc. (the "Company")

Notice Pursuant to National Instrument 51-102 – Change of Auditor ("Notice")

As required by National Instrument 51-102, we have reviewed the information contained in the notice dated February 24, 2020 given by the Company to ourselves and Mao & Ying LLP Charted Professional Accountants.

In reference to the Notice of Change of Auditor, we wish to advise the relevant securities commissions that we have read the Notice and, based on our knowledge as at the time of receipt of the Notice that we agree with the comments within the Notice.

Yours very truly,

MNP LLP

Chartered Professional Accountants