

Mao & Ying LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

January 4, 2022

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
The Manitoba Securities Commission
Ontario Securities Commission
The Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

**Re: Better Plant Sciences Inc. (the "Company")
Notice of Change of Auditor**

Pursuant to National Instrument 51-102, we have read the Company's Notice of Change of Auditor dated December 30, 2021. Based on our knowledge of the information at this date, we agree with its contents as it pertains to Mao & Ying LLP, Chartered Professional Accountants.

Yours sincerely,

Mao & Ying LLP

Mao & Ying LLP

cc: The Board of Directors, Better Plant Sciences Inc.