



VIA SEDAR

December 30, 2022

Buchanan Barry LLP, Chartered Professional Accountants
840 6 Avenue Southwest
Calgary AB T2P 3E5

Dale Matheson Carr-Hilton Labonte, Chartered Professional Accountants
1500 and 1700-1140 West Pender Street
Vancouver, BC V6E 4G1

Dear Sirs/Mesdames:

**RE: Notice of Change of Auditors dated effective December 30, 2022
Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*
(the "Instrument") of the Canadian Securities Administrators**

The Company hereby provides notice pursuant to the Instrument of a change of auditor by Happy Belly Food Group Inc. (the "**Company**") from Dale Matheson Carr-Hilton Labonte, Chartered Professional Accountants to Buchanan Barry LLP, Chartered Professional Accountants.

The Company confirms that:

- (a) The Company has decided to change its auditor from Dale Matheson Carr-Hilton Labonte, Chartered Professional Accountants (the "**Former Auditors**") to Buchanan Barry LLP, Chartered Professional Accountants (the "**Successor Auditors**"). The Former Auditors submitted their resignation effective December 30, 2022. The Successor Auditors have agreed to their appointment as the Company's new auditors.

At the next annual general meeting of the Company, the shareholders of the Company will be asked to approve the appointment of the firm, Buchanan Barry LLP, Chartered Professional Accountants as Successor Auditors.
- (b) There were no reservations contained in the Former Auditors' Reports for either of the Company's two most recently completed fiscal years or for any period subsequent thereto for which an audit report was issued, preceding the date of this notice.
- (c) The Company's Audit Committee and board of directors have participated and approved the change of auditor for the Company and have also approved the appointment of Buchanan Barry LLP, Chartered Professional Accountants as Successor Auditors.
- (d) In the opinion of the Company, no "reportable events", as that term is defined in the Instrument have occurred prior to the date of this notice.

The Company requested that each of Dale Matheson Carr-Hilton Labonte, Chartered Professional Accountants and Buchanan Barry LLP, Chartered Professional Accountants provide the Company with a letter, in digital format, addressed to the regulatory authorities stating whether or not it agrees with the above statements.

Yours truly,

HAPPY BELLY FOOD GROUP INC.

Per: "*Shawn Moniz*"

Shawn Moniz
CEO