



BUCHANAN BARRY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

December 30, 2022

British Columbia Securities Commission

P.O. Box 10142, Pacific Centre
9th Floor – 701 West Georgia Street
Vancouver BC V7Y 1L2

Canadian Securities Exchange

100 King Street West, Suite 7210
Toronto ON M5X 1E1

Alberta Securities Commission

Suite 600, 250 – 5th Street SW
Calgary AB T2P 0R4

Ontario Securities Commission

20 Queen Street West, 22nd Floor
Toronto ON M5H 3S8

Dear Sirs/Mesdames:

RE: Happy Belly Food Group Inc. (the “Company”) – Notice Regarding Change of Auditor

As required by National Instrument 51-102 – *Continuous Disclosure Obligations*, and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company’s Notice of Change of Auditor (the “Notice”) dated December 30, 2022, and agree with the information contained therein, based upon our knowledge of the information related to the said Notice and Company at this time.

Yours very truly,

Buchanan Barry LLP

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