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December 14, 2022

Hero Innovation Group Inc. (the “**Company**”)

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sir/Madam:

**Re: Hero Inoovation Group Inc. (the “Company”)
Notice Pursuant to National Inusrument 51-102 - Change of Auditor (“Notice”)**

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the information contained in the Notice date dated December 14, 2022, given by the Company to ourselves and Dale Matheson Carr-Hilton LaBonte LLP.

In reference to the Notice of Change of Auditor, we wish o 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,

/s/ MSLL CPA LLP