



China Education Resources Inc.

300 – 515 West Pender Street
Vancouver, BC. Canada V6B 6H5

www.chinaeducationresources.com

admin@chinaeducationresources.com

Telephone: 604-331-2388

Notice of Change of Auditor

**TO: British Columbia Securities Commission
 Ontario Securities Commission
 Alberta Securities Commission
 Nova Scotia Securities Commission**

**AND TO: MNP LLP
 MSLL CPA LLP**

MNP LLP (“**MNP**”) resigned as the Company’s auditor effective March 24, 2022 (the “**Resignation**”). Pursuant to the *Business Corporations Act* (British Columbia), the directors are entitled to fill and casual vacancy in the office of the auditor and have appointed MSLL CPA LLP (“**MSLL**”), as the Company’s auditor in the place and instead of MNP until the close of the next annual general meeting of the Company.

In accordance with National Instrument 51-102 Continuous Disclosure Obligations (“**NI51-102**”) we confirm that:

- (a) MNP resigned as auditor of the Company on its own initiative;
- (b) MNP has not expressed any reservation in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which MNP issued an audit report in respect of the Company and the date of this Notice;
- (c) the Resignation of MNP and the appointment of MSLL as auditor of the Company were considered and approved by the Board of Directors of the Company;
- (d) in the opinion of the Board of Directors of the Company, no “reportable event” as defined in NI51-102 has occurred in connection with the audit since MNP was appointed auditor of the Company on January 28, 2009, nor any period from the most recently completed period of December 31, 2020 for which MNP issued an audit report in respect of the Company and the date of this Notice;

- (e) the Notice, Resignation and consent of MNP have been reviewed by the Audit Committee and the Board of Directors; and
- (f) the Company requested MNP LLP and MSLL CPA LLP to each furnish a letter addressed to the security regulatory authorities in each province in which the Company is a reporting issuer stating whether or not they agreed with the information contained in this notice.

Dated this 25th day of March, 2022.

CHINA EDUCATION RESOURCES INC.

Per: “*Cheng Feng Zhou*”
Chief Executive Officer