

March 25, 2022

British Columbia Securities Commission
701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Ontario Securities Commission
20 Queen Street West, 20th floor
Toronto ON, M5H 3S8

Alberta Securities Commission
Suite 600, 250-5th St. SW
Calgary, Alberta, T2P 0R4

Nova Scotia Securities Commission
Ste. 400, Duke Tower, 5251 Duke St.
Halifax, NS B3J 1P3

Dear Sirs and Mesdames:

Re: China Education Resources Inc. (the “Company”)

Please be advised that, in connection with National Instrument 51-102 – *Continuous Disclosure Obligations*, we hereby notify you that we have reviewed the Company’s Notice of Change of Auditor dated March 25, 2022 (“the Notice”).

Based on our knowledge at this time, we are in agreement with the statements contained in the Notice pertaining to our firm.

Yours truly,



Chartered Professional Accountants