

Mao & Ying LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

November 22, 2023

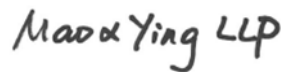
British Columbia Securities Commission
and
Alberta Securities Commission

Dear Sirs/Mesdames:

**Re: 00000 Entertainment Commerce Limited (the "Company")
Notice of Change of Auditor**

Pursuant to National Instrument 51-102, we have read the Company's Notice of Change of Auditor dated November 22, 2023. Based on our knowledge of the information at this date, we agree with its contents as it pertains to Mao & Ying LLP, Chartered Professional Accountants.

Yours sincerely,



Mao & Ying LLP

cc: The Board of Directors, 0000 Entertainment Commerce Limited