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February 16, 2021

To: Alberta Securities Commission
British Columbia Securities Commission
TSX Venture Exchange

Re: Real Luck Group Ltd. – Notice of Change of Auditors

We have read the statements made by Real Luck Group Ltd. in the attached copy of the Notice of Change of Auditor (the "Notice") dated February 12, 2021. The Notice is being filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the Notice.

Yours very truly,

A handwritten signature in black ink that reads "Baker Tilly WM LLP". The signature is written in a cursive, slightly slanted style.

Baker Tilly WM LLP
Licensed Public Accountants
Chartered Professional Accountants