

August 21, 2023

To: British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Nova Scotia Securities Commission
Ontario Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Newfoundland and Labrador Securities Regulation
Prince Edward Island Office of the Superintendent of Securities

Dear Sirs/Mesdames:

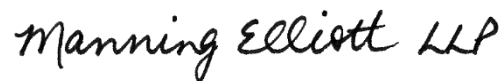
Re: Fobi AI Inc. (the "Company")

Notice of Change of Auditor

We have read the Notice of Change of Auditor from the Company (the "Notice"), dated August 21, 2023 delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements, we have no basis to agree or disagree.

Yours truly,

A handwritten signature in black ink that reads "Manning Elliott LLP".

MANNING ELLIOTT LLP

Chartered Professional Accountants