



November 6, 2024

To: British Columbia Securities Commission
Alberta Securities Commission Manitoba
Securities Commission
Ontario Securities Commission
Saskatchewan Financial Services Commission

Dear Sirs:

Re: HAPBEE TECHNOLOGIES, INC. (the "Company")
Notice of Change of Auditor

We have read the Notice of Change Auditor (the "Notice") of the Company dated October 2, 2024 and are in agreement with the statement contained in such Notice, except that we are not in a position to agree or disagree with the Company's statement that there are no reportable events between the Company and Olayinka Oyebola & Co.

Yours truly,
Morton Garellek, CPA

Morton Garellek, CPA

Morton Garellek, CPA, CA