

Mao & Ying LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

May 12, 2022

Manning Elliott

1700 – 1030 West Georgia Street
Vancouver, BC
V6E 3X1

Attention: Fernando J Costa

Dear Mr. Costa

Re: Academy Metals Inc.

We have been asked to accept the appointment as auditor for **Academy Metals Inc.** for the year ended March 31, 2022. In this connection, we would ask that you advise us any circumstances of which you are aware that we should take into account which might influence our decision whether or not to accept the appointment.

Yours truly,

Mao & Ying LLP

Mao & Ying LLP
Linda Zhu, Partner

cc Academy Metals Inc.