



December 9, 2022

Ontario Securities Commission (Principal Regulator)
British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs:

**Re: Yooma Wellness Inc.
Notice of Change of Auditor Pursuant to National Instrument 51-102**

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations*, we have reviewed the Notice of Change in Auditor of Yooma Wellness Inc. dated December 9, 2022 ("**Notice**") and, based on our knowledge of such information at this time, we have no basis to agree or disagree with the statements contained in the Notice.

Yours truly,

B F Borgers CPA PC

BF BORGERS CPA PC
CERTIFIED PUBLIC ACCOUNTANTS