

Mao & Ying LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

March 1, 2021

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

**Re: Pushor Investment Inc. (the "Company")
Notice of Change of Auditors**

Pursuant to National Instrument 51-102, we have read the Company's Notice of change of Auditors dated February 23, 2021. Based on our knowledge of the information at this date, we agree with its contents as it pertains to Mao & Ying LLP, Chartered Professional Accountants.

Yours sincerely,

Mao & Ying LLP

Mao & Ying LLP

cc: The Board of Directors, Pushor Investment Inc.