

April 26, 2021

Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan\
Autorite des Marches Financiers

Dear Sirs/Mesdames:

**Re: Glow Lifetech Corp. (formerly, Ateba Resources Inc.) (the “Company”)
Change of Auditor of Reporting Issuer**

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated April 20, 2021, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Jackson & Co., LLP that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

I trust the foregoing is satisfactory.

Yours very truly,



JACKSON & CO., LLP
Chartered Accountants
Licensed Public Accountants

cc: *Board of Directors of Glow Lifetech Corp.*