

**GAIA GROW CORP.
NOTICE OF CHANGE OF AUDITOR**

**TO: MSSL CPA LLP, Chartered Professional Accountants
DALE MATHESON CARR-HILTON LABONTE LLP, Chartered
Professional Accountants**

**AND TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission**

Gaia Grow Corp. (the “Company”) hereby gives notice pursuant to Section 4.11 to National Instrument 51-102 – Continuous Disclosure Obligations (“NI 51-102”) as follows:

1. DALE MATHESON CARR-HILTON LABONTE LLP has resigned as the auditor of the Company as of March 9, 2022 (the “Resignation Date”) at the request of the Company;
2. the Board of Directors of the Company (the “Board”), upon recommendation of the audit committee of the Board, has appointed MSSL CPA LLP as the successor auditor of the Company effective March 31, 2022;
3. the resignation of DALE MATHESON CARR-HILTON LABONTE LLP and the appointment of MSSL CPA LLP were recommended by the audit committee of the Board and were considered and approved by the Board;
4. DALE MATHESON CARR-HILTON LABONTE LLP’s reports on the financial statements of the Company relating to the period commencing on June 22, 2018 and ending on the Resignation Date did not express a modified opinion;
5. there have been no “reportable events” (as such term is defined in NI 51-102) in connection with the audits for the period commencing on June 22, 2018 and ending on the Resignation Date.
6. the Company requested DALE MATHESON CARR-HILTON LABONTE LLP and MSSL CPA LLP to each furnish a letter addressed to the security regulatory authorities in each province in which the Company is a reporting issuer stating whether or not they agree with the information contained in this notice.

DATED this 31st day of March, 2022.

Gaia Grow Corp.

“Frederick Pels”

Frederick Pels, Director & CEO