

# MSLL CPA LLP

2110 - 1177 West Hastings Street  
Vancouver, B.C. Canada  
V6E 2K3

Tel: 604 688 5671  
Fax: 604 688 8479  
msllcpa.com

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April 5, 2022

**British Columbia Securities Commission**

701 West Georgia Street  
P.O. Box 10142, Pacific Centre  
Vancouver, BC V7Y 1L2

**Ontario Securities Commission**

20 Queen Street West, 22<sup>nd</sup> Floor  
Toronto ON, M5H 3S8

**Alberta Securities Commission**

Suite 600, 250-5th St. SW  
Calgary, Alberta, T2P 0R4

**TSX Venture Exchange**

685 Centre Street SW, Suite 2110,  
Calgary AB T2G 1S5

Dear Sir/Madam:

**Re: Notice of Change of Auditors of Gaia Grow Corp.**

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of the Company dated March 31, 2022 (the "Notice") and, based on our knowledge of such information at this time, we agree with the statements 1 to 6 in the Notice. We also confirm that we have no disagreement or conflict with the Board of the Company.

Yours very truly,

*/s/ MSLL CPA LLP*