

February 13, 2024

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames:

Re: P2Earn Inc (the "Company") – Notice of Change of Auditor upon appointment of the successor auditor

In connection with our proposed engagement as auditor of the Company, as required by National Instrument 51-102 - Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor (the "Notice") dated February 13, 2024 by the Company and, based on our knowledge of such information at this date, we agree with the information contained in the Notice.

Yours truly,

Green Growth CPA's

**GREENGROWTH CPA's**