

Crowe MacKay LLP

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April 8, 2024

British Columbia Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames,

Re: Grounded People Apparel Inc. - Notice of Change of Auditor

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditor (the "Notice") dated April 4, 2024 by Grounded People Apparel Inc. and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

Yours very truly,

Crowe MacKay LLP

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Chartered Professional Accountants