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October 15, 2024

To: British Columbia Securities Commission (Principal Regulator)  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Grounded People Apparel Inc. (the "Company")**

**Notice of Change of Auditor**

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We have read the Notice of Change of Auditor from the Company (the "Notice"), dated October 15, 2024 delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements, we have no basis to agree or disagree.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*