

April 24, 2024

**British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
Autorité des Marchés Financiers
Financial and Consumer Affairs Authority of Saskatchewan**

Dear Sirs/Mesdames:

**Re: Glow LifeTech Corp.. (the "Company")
Notice Pursuant to NI 51-102 of Change of Auditor**

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated April 24, 2024, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Jones & O'Connell LLP, Chartered Professional Accountants that we have read the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

I trust the foregoing is satisfactory.

Yours truly,

Jones & O'Connell LLP

Jones & O'Connell LLP
Chartered Professional Accountants
Licensed Public Accountants

cc: Board of Directors of Glow LifeTech Corp.