

December 2, 2024

To: Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

**Re: Urban Infrastructure Group Inc. (the "Company")
Notice Pursuant to NI 51 – 102 of Change of Auditor**

We have reviewed the information contained in the Change of Auditor Notice of the Company dated November 28, 2024 (the "Notice"), delivered to us pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations*.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to RSM Canada LLP.

Yours very truly,



Buckley Dodds CPA
CHARTERED PROFESSIONAL ACCOUNTANTS