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December 2, 2024

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

Dear Sirs/Mesdames:

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

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice (the "Notice") dated November 28, 2024 and, based upon our knowledge of the information at this date, we agree with the information contained therein pertaining to our firm. We have no basis to agree or disagree with the comments in the Notice relating to Buckley Dodds CPA.

Yours truly,

*RSM Canada LLP*

RSM Canada LLP

Chartered Professional Accountants  
Licensed Public Accountants  
Toronto, Ontario

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