

October 21, 2020

TSX Venture Exchange
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Ontario Securities Commission
Nova Scotia Securities Commission

Dear Sirs:

Re: Notice of Change of Auditors – ESG Global Impact Capital Inc. (the “Company”)

We are writing in accordance with Section 4.11(7) of National Instrument 51-102, *Continuous Disclosure Obligations*. We wish to confirm that we have read the Change of Auditor Notice (the “Notice”) of the Company dated October 19, 2020 and that based on our current knowledge, we are in agreement with the information contained in the Notice.

Yours truly,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP

