

November 17, 2022

TO: Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Ontario Securities Commission
Nova Scotia Securities Commission

Dear Sirs/Madams:

Re: ESG GLOBAL IMPACT CAPITAL INC. (the “Company”)

Pursuant to National Instrument 51-102 Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated November 17, 2022 (“the Notice”) and, based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to DeVisser Gray LLP.

Yours very truly,



Chartered Professional Accountants
Vancouver, BC