

November 17, 2022

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

Dear Sirs and Mesdames:

**Re: ESG Global Impact Capital Inc. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor**

This letter is being delivered to you pursuant to National Instrument 51-102 of the Canadian Securities Administration (“NI-102”) in connection with the resignation of MNP LLP, Chartered Professional Accountants, from the office of the auditor of the Company and the appointment of DeVisser Gray LLP, Chartered Professional Accountants (“DeVisser”), as the successor to MNP LLP as auditor of the Company effective November 17, 2022.

As required by NI 51-102, we have reviewed the information contained in the Notice of Change of Auditor dated November 17, 2022 (the “Notice”) prepared by the Company. Based upon our knowledge as at the date hereof, we hereby confirm that we are in agreement with the statements contained in the Notice that relate to us and that we have no basis to agree or disagree with the statement contained in the Notice that relates to MNP LLP.

Yours truly,



CHARTERED PROFESSIONAL ACCOUNTANTS