

Suite 409 – 221 West Esplanade
North Vancouver, BC V7M 3J3
CANADA
Telephone: (604) 973-0579
Facsimile: (604) 973-0280

macdonald
tuskey™

CORPORATE AND SECURITIES LAWYERS

December 21, 2021

VIA SEDAR

British Columbia Securities Commission
701 West Georgia Street
PO Box 10142, Pacific Centre
Vancouver BC V7Y 1L2

Alberta Securities Commission
Suite 600, 250 – 5th Street S.W.
Calgary AB T2P 0R4

Dear Sirs/Mesdames:

Re: Impact Acquisitions Corp. (the "Corporation")

We refer to the (final) prospectus (the "**Prospectus**") of the Corporation dated December 21, 2021 relating to the offering of 3,000,000 common shares in the capital of the Corporation. We consent to the reference in the Prospectus to our opinion under the heading "*Eligibility for Investment*" and to the reference to our firm name, Macdonald Tuskey, in that section, on the cover page and under the heading "*Relationship between the Corporation and Professional Persons*".

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are: (a) derived from our opinion referred to above; or (b) within our knowledge as a result of the services that we performed to render such opinion.

Yours truly,

W.L. MACDONALD LAW CORPORATION

"W.L. Macdonald Law Corporation"