

February 22, 2023

Alberta Securities Commission **British Columbia Securities Commission Ontario Securities Commission**

Dear Sirs/Mesdames,

Re: Notice of Change of Auditor - City View Green Holdings Inc. ("City View")

We have reviewed the information contained in the Notice of Change of Auditor of City View dated February 22, 2023 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours truly,

Chartered Professional Accountants

Zeifmans LLP

Licensed Public Accountants