

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

January 23, 2024

Stefan Muehlbauer Chief Financial Officer Sustainable Projects Group Inc. 2316 Pine Ridge Road 383 Naples, Florida 34109

> Re: Sustainable Projects Group Inc. Form 10-K for the Year Ended December 31, 2022 Filed March 31, 2023 File No. 000-54875

Dear Stefan Muehlbauer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation