

Nominating & Governance Committee Charter

Membership

The Nominating and Governance Committee (the "Committee") of the Board of Directors (the "Board") of Mitesco, Inc. (the "Company") shall consist of at least three Directors. The members of the Committee and its Chair shall be appointed annually by the Board and may be removed by the Board at its discretion. Any vacancy on the Committee shall be filled by, and any member of the Committee may be removed by, an affirmative vote of a majority of the Board. If a Chair is not designated by the Board or present at a meeting, the Committee may designate a Chair by majority vote of the Committee members then in office.

All members of the Committee shall be "independent" as defined by NYSE American Board rule 803,804 and 805. However, if the Committee is comprised of at least three members, one director, who is not "independent" as defined by the listing requirements of the NYSE American, and is not a current officer or employee or a family member of an officer or employee, may be appointed to the Committee if the Board, under exceptional and limited circumstances, determines that such individual's membership on the Committee is required by the best interests of the Company and its shareholders, and the Board discloses, in the proxy statement for next annual meeting subsequent to such determination, the nature of the relationship and the reasons for the determination. A member appointed to the Committee under this exception may not serve longer than two years. Notwithstanding the foregoing membership requirements and limited exception, no action of the Committee shall be invalid by reason of any such requirement or circumstances prompting use of the exception not being met at the time such action is taken.

Purposes

The purposes of the Committee are to:

- Advise the Board and make recommendations regarding appropriate corporate governance practices and assist the Board in implementing those practices;
- Assist the Board by identifying individuals qualified to become members of the Board and recommending director nominees to the Board for election at the annual meetings of stockholders or for appointment to fill vacancies on the Board;
- Advise the Board about the appropriate composition of the Board and its committees;
- Lead the Board in the annual performance review of the Board and its

- committees;
- Direct all matters relating to the succession planning of the Company's Chief Executive Officer (the "CEO"); and
- Perform such other functions as the Board may assign to the Committee from time to time.

Authority

The Committee is delegated all authority of the Board as may be required or advisable to fulfill the purposes of the Committee. Without limiting the generality of the preceding statements, the Committee shall have authority to:

- Conduct or authorize investigations into any matter within the scope of the responsibilities delegated to the Committee as it deems appropriate, including the authority to request any officer, employee or advisor of the Company to meet with the Committee or any advisors engaged by the Committee.
- Retain and determine funding for independent legal counsel and other experts and advisors, including the sole authority to retain, approve the fees payable to, amend the engagement with, and terminate any search firm to assist the Committee in identifying director candidates, as it deems necessary or appropriate to fulfill its responsibilities. The Committee may also utilize the services of the Company's regular outside legal counsel or other advisors to the Company. The Company shall provide for appropriate funding, as determined by the Committee, for payment of (a) compensation to any advisors employed by the Committee; and (b) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
- Delegate to its Chair, any one of its members or any subcommittee it may form, the responsibility and authority for any matter, as it deems appropriate from time to time under the circumstances. However, subcommittees shall not have the authority to engage independent legal counsel and other experts and advisors unless expressly granted such authority by the Committee. Each subcommittee shall keep minutes and regularly report to the Committee.

Responsibilities

The Committee shall have the following responsibilities:

Corporate Governance

- The Committee shall review management's monitoring of the Company's

- compliance programs and Code of Ethics, including a report of violations and waivers of the Code of Ethics.
- The Committee shall periodically assess the need for changes to the Company's stock ownership guidelines and recommend any proposed changes to the Board for approval.

Director Nominations

Except where the Company is legally required by contract or otherwise to provide third parties with the ability to nominate directors, the Committee shall perform the following actions:

- Identify individuals qualified to become Board members and recommend to the Board the persons to be nominated by the Board for election as directors at the annual meeting of stockholders, and the persons to be elected by the Board to fill any vacancies on the Board.
- Prior to recommending to the Board that an existing director be nominated for election as a director at the annual meeting of stockholders, the Committee shall consider and review the director's:
 - o Board and committee meeting attendance and performance; including Length of Board service;
 - o Personal and professional integrity, including commitment to the Company's core values;
 - o Experience, skills and contributions that the existing director brings to the Board; and
 - o Independence under applicable standards.
- In the event that a vacancy on the Board arises, the Committee shall seek and identify a qualified director nominee to be recommended to the Board for either appointment by the Board to serve the remainder of the term of the director position that is vacant or election at the next annual meeting of stockholders. To identify such a nominee, the Committee should solicit recommendations from existing directors and senior management. These recommendations should be considered by the Committee along with any recommendations that have been received from stockholders as discussed below. The Committee may, in its discretion, retain a search firm to provide additional candidates. Prior to recommending to the Board that a person be elected to fill a vacancy on the Board, the Committee shall consider and review the candidate's:

- o Relevant skills and experience;
- o Independence under applicable standards;
- o Business judgment;
- o Service on boards of directors of other companies;
- o Personal and professional integrity, including commitment to the e Company's core values;
- o Openness and ability to work as part of a team;
- o Willingness to commit the required time to serve as a Board member; and o Familiarity with the Company and its industry.

The Committee also shall consider the diversity of, and the optimal enhancement of the current mix of talent and experience on, the Board.

- The Committee shall treat recommendations for directors that are received from the Company's stockholders equally with recommendations received from any other source; *provided, however*, that in order for such stockholder recommendations to be considered, the recommendations must comply with the procedures outlined in the Company's proxy statement for its annual meeting of stockholders.

At least annually, the Committee shall review the criteria for the nomination of director candidates and approve changes to the criteria, as appropriate.

Director Independence

Each year, the Committee shall:

- Review the relationships between the Company and each director and report the results of its review to the Board, which will then determine which directors satisfy the applicable independence standards; and
- Determine whether or not each director serving on a Board committee is independent, disinterested, a non-employee director or an outside director under the standards applicable to the committees on which such director is serving or may serve and report the results of its review to the Board, which will then determine which directors qualify as an independent, disinterested, non-employee or outside director under applicable standards.

Board and Committee Structure

Each year, the Committee shall:

- Review the advisability or need for any changes in the number and composition of the Board;
- Review the advisability or need for any changes in the Board's committee structure; and
- Recommend to the Board the composition of each Board committee and the individual director to serve as Chair of each committee, endeavoring to cause one member of the Audit Committee to satisfy the definition of "audit committee financial expert" as set forth in Item 407(d) of Regulation S-K promulgated by the SEC.

Committee, Board and Management Performance Evaluations

Each year, the Committee shall:

- Request that the Chair of each committee report to the full Board about the committee's annual evaluation of its performance and evaluation of its charter following the end of each fiscal year; and
- Receive comments from all directors and report to the full Board with an assessment of the performance of the Board, the Board's committees and management following the end of each fiscal year.

Succession Planning

Each year, the Committee shall:

- Meet on succession planning, whereby the Committee shall identify, and periodically update, the qualities and characteristics necessary for an effective CEO and monitor and review the development and progression of potential candidates against these standards; and
- Consult with the CEO on senior management succession planning.

Other Powers and Responsibilities

Each year, the Committee shall:

- Develop and evaluate a general education and orientation program for directors, and present a report to the Board and make appropriate recommendations for final Board action regarding this program;

- Make a recommendation to the Board concerning the selection and designation of a "Lead Director" to preside over the meetings of the independent directors in executive session;
- Review the Board's policy regarding the structure of the offices of Chair of the Board and CEO; and
- Review and recommend to the Board proposed changes to the Company's Certificate of Incorporation and its bylaws.

Procedures

Meetings

The Committee shall meet at the call of its Chair, two or more members of the Committee or the Chair of the Board, The Committee shall meet as frequently as circumstances dictate. Meetings of the Committee may be in person, by conference call or by unanimous written consent, in accordance with the Company's bylaws. Meetings of the Committee shall be held at such time and place, and upon such notice, as its Chair may from time to time determine. The Committee shall keep such records of its meetings as it deems appropriate.

Meetings may, at the discretion of the Committee, include non-independent directors, members of the Company's management, independent advisors and consultants or any other persons whose presence the Committee believes to be necessary or appropriate. Those in attendance may observe meetings of the Committee but shall not participate in any discussion or deliberation unless invited to do so by the Committee, and in any event shall not be entitled to vote. Notwithstanding the foregoing, the Committee may also exclude from its meetings any persons it deems appropriate, including, but not limited to, any director that is not a member of the Committee.

Quorum and Approval

A majority of the Committee's members shall constitute a quorum. The Committee shall act on the affirmative vote of a majority of members present at a meeting at which a quorum is present. The Committee may also act by unanimous written consent in lieu of a meeting.

Rules

The Committee may determine additional rules and procedures, including designation of a Chair pro tempore in the absence of its Chair and designation of a secretary of the Committee at any meeting thereof.

Reports

The Committee shall maintain minutes of its meetings and make regular oral or written reports to the Board, directly or through its Chair, of its actions and any recommendations to the Board.

Review of Charter

Each year, the Committee shall review the need for changes in this Charter and recommend any proposed changes to the Board for approval.

Performance Review

Each year, the Committee shall review and evaluate its own performance and shall submit itself to a review and evaluation by the Board.

Fees; Reimbursement of Expenses

Each member of the Committee as well as the Chair shall be paid the fee set by the Board for his or her services as a member or Chair, as the case may be, of the Committee. Subject to the Company's Corporate Governance Guidelines and other policies, Committee members, including the Chair, will be reimbursed by the Company for all reasonable expenses incurred in connection with their duties as Committee members or as Chair.

Posting Requirement

The Company shall make this Charter available on or through the Company's website as required by applicable rules and regulations. In addition, the Company shall disclose in its proxy statement for its annual meeting of stockholders or in its Annual Report on Form 10-K, as applicable, that a copy of this Charter is available on the Company's website and provide the website address.

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While the Committee members have the duties and responsibilities set forth in this Charter, nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of the Committee members, except to the extent otherwise provided under applicable federal or state law.