

March 14, 2024

**To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission**

Dear Sirs/Mesdames:

**Re: Blue Horizon Global Capital Corp. (the “Company”)
Notice of Change of Auditor**

We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* (“NI 51-102”).

We wish to confirm that we have read the Notice of Change of Auditor of the Company dated March 14, 2024 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours truly,



Wasserman Ramsay CPA's
Licensed Public Accountants