



July 14, 2022

Harbourside CPA LLP  
BF Borgers CPA PC  
Ontario Securities Commission  
Autorite des Marches Financiers  
British Columbia Securities  
Commission Alberta Securities  
Commission  
Re: Notice of Change of Auditors

In compliance with section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations ("NI 51-102"), please be advised as follows:

1. On July 14, 2022, Harbourside CPA LLP resigned as High Fusion Inc.'s ("HF") auditors on its own initiative.
2. On July 14, 2022, BF Borgers CPA PC was appointed as HF's successor auditors.
3. The board of directors of HF and its audit committee have approved the resignation of Davidson & Company LLP and the appointment of Harbourside CPA LLP.
4. None of Harbourside CPA LLP's auditor's reports on HF's financial statements for the two most recent fiscal years ended July 31, 2021 contained a modified opinion.
5. The Board of Directors is of the opinion that there are no "reportable events" as such term is defined in section 4.11(1) of NI 51-102 which occurred in connection with the audit of the two most recently completed fiscal years or for any period subsequent to the most recently completed fiscal period for which an auditors' report was issued.

**HIGH FUSION INC INC.**

*/s/ "Robert Wilson"*

Robert Wilson  
Chief Financial Officer