



July 14, 2022

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Autorite des Marches Financiers

Dear Sirs/Mesdames:

Re: High Fusion Inc. (the "Company")

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of the Company dated July 14, 2022 (the "Notice") and, based on our knowledge of such information at this time, we confirm that we agree with the statements contained in the Notice in as far as they relate to us.

Yours very truly,

HARBORSIDE CPA LLP

Harbourside CPA, LLP