



July 14, 2022

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

Dear Sirs:

High Fusion Inc. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated July 14, 2022, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

B F Borgers CPA PC

BF BORGERS CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

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