

December 4, 2024

VIA SEDAR

British Columbia Securities Commission (as Principal Regulator)
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: BluSky Carbon Inc. (the “Company”)
Prospectus supplement dated December 4, 2024 (the “Prospectus Supplement”) to the
Base Shelf Prospectus of the Company dated November 20, 2024 (the “Base Shelf
Prospectus”)**

We refer to the Prospectus Supplement of the Company dated December 4, 2024. The Prospectus Supplement is supplemental to the Base Shelf Prospectus of the Company dated November 20, 2024 with respect to the issuance of units of the Company, as described in the Prospectus Supplement.

We hereby consent to the reference to our firm name under the heading “*Legal Matters*”. We also consent to the reference to and use of our name and statement under the heading “*Certain Canadian Federal Income Tax Considerations*” and our name and opinion under the heading “*Eligibility for Investment*” in the Prospectus Supplement, which statement and opinion are provided as of the date of the Prospectus Supplement.

We confirm that we have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus Supplement that are derived from our statement or legal opinion referred to above or that are within our knowledge as a result of the services that we performed in connection with such statement or opinion.

Yours truly,

(signed) “*Gowling WLG (Canada) LLP*”