

McGovern Hurley

Audit. Tax. Advisory.

September 11, 2024

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

And To: Big Tree Carbon Inc.
Wasserman Ramsay, Chartered Professional Accountants

Dear Sirs/Mesdames:

Re: BIG TREE CARBON INC.

We have reviewed the information contained in the Change of Auditor Notice of Big Tree Carbon Inc. dated September 10, 2024 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to Wasserman Ramsay, Chartered Professional Accountants.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants