



LION COPPER AND GOLD CORP.

May 2, 2022

BY SEDAR

British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs and Mesdames:

**Re: Lion Copper and Gold Corp. (the “Company”) – Re-filing of Annual Financial Statements
SEDAR Project # 3375755**

The Company is re-filing its annual audited financial statements for the financial year ended December 31, 2021 as it now includes the predecessor auditor’s report.

Yours truly,

LION COPPER AND GOLD CORP.

“Stephen Goodman”

Authorized Signatory