



Crowe MacKay LLP

1100 - 1177 West Hastings Street
Vancouver, BC V6E 4T5

Main +1 (604) 687-4511

Fax +1 (604) 687-5805

www.crowemackay.ca

September 18, 2020

Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: Golden Sun Mining Corp. (the "Corporation")

As required by National Instrument 51-102, we have reviewed the information contained in the notice of change of auditor (the "**Notice**") for Golden Sun Mining Corp. dated September 18, 2020 and, based upon our firm's knowledge of the circumstances, we do not disagree with the information contained in the Notice.

Yours truly,

"Crowe MacKay LLP"

Chartered Professional Accountants