



July 10, 2020

To: British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Graycliff Exploration Limited**

We refer to the prospectus of Graycliff Exploration Limited (the "Company") dated July 10, 2020 (the "Prospectus"), relating to becoming a reporting issuer pursuant to applicable securities regulation in British Columbia and Ontario.

We consent to being named and to the use, through inclusion in the Prospectus, of our reports dated July 10, 2020 to the shareholders of the Company on the following financial statements:

1. Audited annual statements of financial position as at December 31, 2019 and December 31, 2018;
2. Audited annual statements of comprehensive loss, statements of changes in equity and statements of cash flows for the years ended December 31, 2019 and December 31, 2018, and a summary of significant accounting policies and explanatory information;
3. Reviewed (unaudited) interim statement of the financial position as at March 31, 2020;
4. Reviewed (unaudited) interim statements of comprehensive loss, statement of changes in equity and statement of cash flows for the three-month period ended March 31, 2020 and 2019, and a summary of significant accounting policies and explanatory information

We report that we have read the Prospectus and all information specifically included therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

Chartered Professional Accountants  
Licensed Public Accountants