



August 30, 2019

To: Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission

Re: Golden Opportunity Resources Corp. (the "Company")

We refer you to the final prospectus (the "Prospectus") of the Company dated August 30, 2019 relating to the sale and distribution of 3,500,000 units at \$0.10 per unit of the Company.

We consent to being named in the Prospectus and to the use in the Prospectus of our report dated August 29, 2019 to the directors of the Company on the following financial statements:

- Statements of financial position as at January 31, 2019 and 2018; and
- Statements of comprehensive loss, changes in equity and cash flows for the periods then ended, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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 truly,

MANNING ELLIOTT LLP

Manning Elliott LLP