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November 1, 2019

British Columbia Securities Commission  
701 W Georgia Street  
Vancouver, B.C. V7Y 1L2

Dear Sirs:

**Re: Gold Lion Resources Inc.**

We refer to the non-offering final prospectus (the “Prospectus”) of Gold Lion Resources Inc. (the “Company”) dated November 1, 2019.

We consent to being named and to the use through incorporation by reference in the above-mentioned Prospectus, of our audit report and restated audit report dated August 9, 2019 and September 25, 2019 respectively to the Directors of the Company on the following financial statements:

- Statement of financial position as at June 30, 2019;
- Statement of loss and comprehensive loss, changes in equity and cash flows for the period from October 5, 2018 (date of incorporation) to June 30, 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information 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 a non-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,

**DALE MATHESON CARR-HILTON LABONTE LLP**  
CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada  
November 1, 2019



An independent firm  
associated with Moore  
Global Network Limited