

June 2, 2022

British Columbia Securities Commission  
701 West Georgia Street  
P.O. Box 10142, Pacific Centre  
Vancouver, B.C. V7Y 1L2

Alberta Securities Commission  
Suite 600, 250 – 5th Street SW  
Calgary, Alberta T2P 0R4

Financial and Consumer Affairs Authority of  
Saskatchewan  
Suite 601 - 1919 Saskatchewan Drive  
Regina, Saskatchewan S4P 4H2

The Manitoba Securities Commission  
500 – 400 St. Mary Avenue  
Winnipeg, Manitoba R3C 4K5

Ontario Securities Commission  
20 Queen Street West, 22nd Floor  
Toronto, Ontario M5H 3S8

Financial and Consumer Services Commission  
(New Brunswick)  
85 Charlotte Street, Suite 300  
Saint John, New Brunswick E2L 2J2

Nova Scotia Securities Commission  
Suite 400, 5251 Duke Street  
Duke Tower  
P.O. Box 458  
Halifax, Nova Scotia B3J 2P8

Prince Edward Island Securities Office  
95 Rochford Street, 4th Floor Shaw Building  
P.O. Box 2000  
Charlottetown, Prince Edward Island C1A 7N8

Government of Newfoundland and Labrador  
Financial Services Regulation Division  
P.O. Box 8700  
Confederation Building  
2nd Floor, West Block

**VIA SEDAR**

Dear Sirs/Mesdames:

**Re: Gold Lion Resources Inc. (the “Company”) - Change of Auditor**

Under National Instrument 51-102, we advise that the Company’s auditor, DMCL Chartered Professional Accountants (the “**former auditor**”), has resigned and that the Company appointed Baker Tilly WM LLP, Chartered Professional Accountants (the “**successor auditor**”), effective **May 30, 2022**.

Please find enclosed the following:

1. Notice of Change of Auditor dated May 30, 2022 (the “**Notice**”), a copy of which has been delivered to each of the former and successor auditor;
2. Letter from the former auditor dated June 2, 2022, a copy of which has been delivered to the successor auditor; and
3. Letter from the successor auditor dated June 2, 2022, a copy of which has been delivered to the former auditor.

We confirm that the Company's Board of Directors has reviewed the Notice, the letter from the former auditor, and the letter from the successor auditor.

Yours truly,

**GOLD LION RESOURCES INC.**

Signed: "*Guy Bourgeois*"

Guy Bourgeois  
*Director, Chief Executive Officer and Interim Chief Financial Officer*