



Baker Tilly WM LLP
900 – 400 Burrard Street
Vancouver, British Columbia
Canada V6C 3B7
T: +1 604.684.6212
F: +1 604.688.3497

vancouver@bakertilly.ca
www.bakertilly.ca

June 2, 2022

Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial Services Commission
The Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Securities Commission
Newfoundland and Labrador Financial Services Regulation Division

Dear Sirs:

Re: Gold Lion Resources Inc. ("the Company") - Notice of Change of Auditor

This letter is being delivered to you pursuant to National Instrument 51-102 of the Canadian Securities Administration ("NI-102") in connection with the resignation of Dale Matheson Carr-Hilton Labonte LLP, Chartered Professional Accountants, from the office of the auditor of the Company and the appointment of Baker Tilly WM LLP, Chartered Professional Accountants, as the successor to Dale Matheson Carr-Hilton Labonte LLP as auditor of the Company effective May 30, 2022.

As required by NI 51-102, we have reviewed the information contained in the Notice of Change of Auditor dated May 30, 2022 (the "Notice") prepared by the Company. Based upon our knowledge as at the date hereof, we hereby confirm that we are in agreement with the statements contained in the Notice that relate to us and that we have no basis to agree or disagree with the statement contained in the Notice that relate to Dale Matheson Carr-Hilton Labonte LLP, Chartered Professional Accountants.

Yours very truly,

Baker Tilly WM LLP

Per: Graeme L Cocke Inc., Incorporated Partner
Baker Tilly WM LLP
Chartered Professional Accountants

cc: Canadian Securities Exchange