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December 15, 2023

To: British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: Golcap Resources Corp. (the "Company")

Notice of Change of Auditor

We have read the Notice of Change of Auditor from the Company (the "Notice"), dated December 15, 2023 delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements, we have no basis to agree or disagree.

Yours truly,

Manning Elliott LLP

MANNING ELLIOTT LLP

Chartered Professional Accountants