



D&H Group LLP
Chartered Professional Accountants
10th Floor, 1333 West Broadway
Vancouver, BC V6H 4C1

dhgroup.ca
t 604.731.5881
f 604.731.9923

December 15, 2023

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

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

Ontario Securities Commission
20 Queen Street W
Toronto, ON
M5H 3S8

Canadian Securities Exchange
Suite 7210 - 100 King Street W
Toronto, ON
M5X 1E1

Dear Sirs/Mesdames:

Re: Golcap Resources Corp. (the "Company")
Notice of Change of Auditors ("Notice")

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice dated December 15, 2023, by the Company and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Company and filed on SEDAR.

Yours truly,

"D&H Group LLP"

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