



December 12, 2023

**Private and Confidential**

**British Columbia Securities Commission  
Ontario Securities Commission**

Dear Sirs/Mesdames:

**RE:  
Athena Gold Corp. (the "Company")  
Change of Auditor**

We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 Continuous Disclosure Obligations ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated December 12, 2023, and that based on our current knowledge we are in agreement with the information contained in this Notice.

Yours very truly,

MaloneBailey, LLP  
Certified Public Accountants

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