

January 21, 2021

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

Re: Gold Hunter Resources Inc. (the "Company")

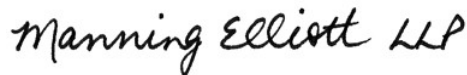
We refer you to the prospectus (the "Prospectus") of the Company dated January 21, 2021 relating to the sale and issue of 5,000,000 common shares of the Company at \$0.15 per common share.

We consent to being named in the Prospectus and to the use in the Prospectus of our report dated January 21, 2021 to the shareholders and directors of the Company on the following financial statements:

- Statement of financial position as at August 31, 2020; and
- Statements of comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation on October 30, 2019 to August 31, 2020, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

A handwritten signature in black ink that reads "Manning Elliott LLP".

MANNING ELLIOTT