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DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

March 16, 2022

British Columbia Securities Commission

701 West Georgia Street
PO Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Dear Sirs/Mesdames:

Re: Gold Tree Resources Ltd.

We refer to the prospectus of Gold Tree Resources Ltd. (the "Company") dated March 16, 2022 relating to listing the Company's common shares on the Canadian Securities Exchange.

We consent to being named and to the use in the above-mentioned prospectus, of our report dated March 16, 2022 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at October 31, 2021 and October 31, 2020;
- Statements of loss and comprehensive loss, cash flows, and changes in shareholders' equity for the years ended October 31, 2021 and October 31, 2020, and a summary of significant accounting policies and other explanatory information.

We also consent to being named and to the use in the above-mentioned prospectus, of our report dated March 16, 2022 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at October 31, 2020 and October 31, 2019;
- Statements of loss and comprehensive loss, cash flows, and changes in shareholders' equity for the year ended October 31, 2020 and the period from incorporation on June 21, 2019 to October 31, 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with 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 very truly,

A handwritten signature in dark ink that reads 'DMCL'.

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

DMCL

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