

October 18, 2021

To:
British Columbia Securities Commission,
Ontario Securities Commission,
Alberta Securities Commission,
Saskatchewan Financial and Consumer Affairs Authority,
Manitoba Securities Commission,
Nova Scotia Securities Commission,
New Brunswick Financial and Consumer Services Commission,
Prince Edward Island Securities Office,
Newfoundland and Labrador Securities Commission,
Office of the Yukon Superintendent of Securities,
Northwest Territories Superintendent of Securities, and
Nunavut Securities Office.

**Lupaka Gold Corp. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by Section 4.11 of National Instrument 51-102, we have read the statements made by the Company in the Notice dated October 18, 2021.

Based on our knowledge at this date, we agree with the statements set out in the Notice dated October 18, 2021.

Yours very truly,

A handwritten signature in black ink that reads 'MNP LLP' in a stylized, cursive font.

Chartered Professional Accounts