

NOTICE OF CHANGE OF AUDITOR
(National Instrument 51-102)

TO: PricewaterhouseCoopers LLP

AND TO: MNP LLP

AND 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
Nunavut Securities Office

(collectively, the "Commissions")

Lupaka Gold Corp. (the "Company") hereby gives the following notice of a change of auditor of the Company in accordance with Section 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations* ("NI 51-102"):

1. At the request of the Company, PricewaterhouseCoopers LLP (the "Former Auditor") resigned as auditor of the Company on October 18, 2021.
2. On October 18, 2021, the Company appointed MNP LLP (the "Successor Auditor") to replace the Former Auditor as auditor of the Company.
3. The resignation of the Former Auditor and the appointment of the Successor Auditor were recommended by the Audit Committee and approved by the Board of Directors of the Company.
4. There were no modified opinions in the Former Auditor's reports in connection with the audits of the Company's most recently completed fiscal year ended December 31, 2020 and December 31, 2019. There have been no further audits of financial statements subsequent to the Company's most recently completed fiscal year and ending on the date of the Former Auditor's resignation.
5. There are no "reportable events" (as defined in Section 4.11 of NI 51-102).

The Company has requested from each of the Former Auditor and the Successor Auditor letters addressed to the securities regulatory authorities of each of the provinces and territories of Canada, stating whether or not they agree with the above statements. Copies of such letters are filed on SEDAR.

DATED this 18th day of October, 2021.

LUPAKA GOLD CORP.

Per: (signed) "Darryl Jones"
Darryl Jones
Chief Financial Officer