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A CHAN AND COMPANY LLP
CHARTERED PROFESSIONAL ACCOUNTANT

August 21, 2021

British Columbia Securities Commission
PO Box 10142, Pacific Centre
12th Floor, 701 West Georgia Street
Vancouver, BC V7Y 1L2

TSX Venture Exchange
P.O. Box 11633
2700 - 650 West Georgia Street
Vancouver, BC
V6B 4N9

Alberta Securities Commission
Suite 600, 250 – 5th Street SW
Calgary, Alberta T2P 0R4

Dear Sirs:

Re: Baroyeca Gold & Silver Inc. (the "Company")
Notice Pursuant to National Instrument 51-102 - Change of Auditor (the "Notice")

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated August 21, 2021 given by the Company to ourselves and WMD Chartered Professional Accountants.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,

"A Chan & Company LLP"

A CHAN AND COMPANY LLP
Chartered Professional Accountant