

NOTICE OF CHANGE OF AUDITOR

PURSUANT TO NATIONAL INSTRUMENT NO. 51-102 OF THE CANADIAN SECURITIES ADMINISTRATORS

We hereby provide notice pursuant to Section 4.11 of National Instrument 51-102 of the replacement of A Chan and Company LLP, Chartered Professional Accountants, as the auditor of Baroyeca Gold & Silver Inc. (the "Company") and the appointment of WMD Chartered Professional Accountants in their place.

We confirm that:

1. On or about July 23, 2021, A Chan and Company LLP, Chartered Professional Accountants, resigned on its own initiative as auditor of the Company.
2. There were no reservations contained in the auditor's reports on the annual financial statements of the Company for the two completed fiscal years preceding the date of the resignation of A Chan and Company LLP, Chartered Professional Accountants,.
3. The Company's audit committee and board of directors participated in and approved the appointment of WMD Chartered Professional Accountants as successor auditor to replace A Chan and Company LLP, Chartered Professional Accountants, following their resignation.
4. In connection with its audits for the two most recent fiscal years in which A Chan and Company LLP, Chartered Professional Accountants, was auditor, there have been no disagreements with A Chan and Company LLP, Chartered Professional Accountants, on any matter of accounting principles or practices, financial statements disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of A Chan and Company LLP, Chartered Professional Accountants, would have caused them to make reference thereto in their report on the financial statement for such years.
5. In the opinion of the Company no reportable events occurred prior to the resignation from office of A Chan and Company LLP, Chartered Professional Accountants, on or about July 23, 2021.
6. The Company's board of directors and audit committee have reviewed this notice and the letters of A Chan and Company LLP, Chartered Professional Accountants, and WMD Chartered Professional Accountants, referred to below.

The Company has requested each of A Chan and Company LLP, Chartered Professional Accountants, and WMD Chartered Professional Accountants, to furnish it with letters addressed to the British Columbia Securities Commission and Alberta Securities Commission, with a copy to the TSX Venture Exchange, stating whether or not each agrees with the above statements. Copies of such letters are filed as exhibits hereto.

DATED at Vancouver, British Columbia, this 21st day of August, 2021.

BAROYECA GOLD & SILVER INC.

PER: "*Raul Sanabria*"

RAUL SANABRIA
President