

August 21, 2021

**British Columbia Securities
Commission**

P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, B.C.
V7Y 1L2

**Alberta Securities
Commission**

600 – 5th Avenue SW
Calgary, AB
T2P 0R4

SERVICE

INTEGRITY

TRUST

TSX Venture Exchange

P.O. Box 11633
2700 - 650 West Georgia Street
Vancouver, B.C.
V6B 4N9

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

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor dated August 21, 2021, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours truly,

WDM

Chartered Professional Accountants

WDM CHARTERED PROFESSIONAL ACCOUNTANTS

cc. Baroyeca Gold & Silver Inc.



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SUITE 420

1501 WEST BROADWAY

VANCOUVER, BRITISH COLUMBIA

CANADA V6J 4Z6

TEL: (604) 428-1866

FAX: (604) 428-0513

WWW.WDMCA.COM

WDM