



DALE MATHESON CARR-HILTON LABONTE LLP
 CHARTERED PROFESSIONAL ACCOUNTANTS

May 19, 2023

British Columbia Securities Commission
 701 West Georgia Street
 P.O. Box 10142, Pacific Centre
 Vancouver, BC V7Y 1L2

Ontario Securities Commission
 20 Queen Street West
 Toronto, ON M5H 3S8

Alberta Securities Commission
 Suite 600 - 250 5 Street SW
 Calgary, AB T2P 0R4

Manitoba Securities Commission
 400 St Mary Ave
 Winnipeg, MB R3C 4K5

New Brunswick Financial and Consumer Services
 Commission
 Suite 300 – 85 Charlotte Street
 Saint John, NB E2L 2J2

Newfoundland and Labrador's Office of the
 Superintendent of Securities of the Service
 100 Prince Philip Drive
 P.O. Box 8700
 St John's, NL A1B 4J6

Nova Scotia Securities Commission
 Ste. 400, Duke Tower, 5251 Duke St
 Halifax, NS B3J 1P3

Prince Edward Island's Office of the
 Superintendent of Securities
 95 Rochford Street
 P.O. Box 2000
 Charlottetown, PEI C1A 7N8

Saskatchewan's Financial and Consumer Affairs
 Authority
 Suite 601, 1919 Saskatchewan Drive
 Regina, SK S4P 4H2

Office of the Superintendent of Securities
 Department of Justice Government of Northwest
 Territories
 Yellowknife, NT X1A 2L9

Office of the Yukon Superintendent of Securities
 1st Floor, 307 Black Street
 Whitehorse, Yukon Y1A 2N1

Office of the Superintendent of Securities Nunavut
 1st Floor, Brown Building
 Iqaluit, NU X0A 0H0

Dear Sirs/Mesdames:

Re: Gold Terra Resource Corp.

We refer to the prospectus supplement of Gold Terra Resource Corp. (the "Company") dated May 19, 2023 relating to the sale and issue of up to (i) 15,000,000 common shares (the "Offered Shares"); and (ii) 21,800,000 common shares (the "FT Shares") issued as "flow-through shares" within the meaning of the Income Tax Act (Canada) and the regulations thereunder (collectively, the "Tax Act").

Vancouver

1500 – 1140 West Pender St.
 Vancouver, BC V6E 4G1
 604.687.4747

Surrey

200 – 1688 152 St.
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 604.531.1154

Tri-Cities

700 – 2755 Lougheed Hwy
 Port Coquitlam, BC V3B 5Y9
 604.941.8266

Victoria

320 – 730 View St.
 Victoria, BC V8W 3Y7
 250.800.4694

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus supplement, of our report dated April 26, 2023 to the shareholders of the Company on the following financial statements:

- Consolidated Statements of financial position as at December 31, 2022 and December 31, 2021;
- Consolidated Statements of comprehensive loss, changes in shareholders' equity and cash flows for the year ended December 31, 2022 and the eleven-month period ended December 31, 2021, and a summary of significant accounting policies and other explanatory information.

We report that we have read the short form base shelf prospectus, the prospectus supplement and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

A handwritten signature in black ink, appearing to read 'DMCL.', is positioned above the printed name of the firm.

DALE MATHESON CARR-HILTON LABONTE LLP
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