



May 4, 2023

Private and Confidential

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Nova Scotia Securities Commission

Dear Sirs/Madams,

**RE: FRONTLINE GOLD CORP. (THE "COMPANY")
CHANGE OF AUDITOR**

We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated May 4, 2023 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

Smythe LLP

Chartered Professional Accountants

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