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**TO:** Squire Mining Ltd.  
Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange

Dear Sirs/Mesdames:

**RE: Squire Mining Ltd. (the “Company”)  
Prospectus Dated March 17, 2015 (the “Prospectus”)**

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As Canadian tax counsel for the Company, we hereby consent to: (i) being named in the Prospectus; and (ii) the Company’s use and reference in the Prospectus of our opinion relating to the disclosure in the “Eligibility for Investments” section of the Prospectus (the “Opinion”).

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are: (i) derived from the Opinion; or (ii) within our knowledge as a result of the services performed by us in connection with the Opinion.

Yours truly,

**“THORSTEINSSONS LLP”**