July 31, 2018

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities
Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: Squire Mining Ltd. ("Squire")

We refer to the Listing Statement of Squire dated July 31, 2018 in connection with the change of business of Squire as more particularly described therein.

We consent to being named and to the use, in the Listing Statement, of our report dated February 9, 2018 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at October 31, 2017 and October 31, 2016; and
- Statements of comprehensive loss, changes in shareholders' equity and cash flows for the years ended October 31, 2017 and October 31, 2016, and a summary of significant accounting policies and other explanatory information.

We further consent to being named and to the use, in the Listing Statement, of our report dated February 16, 2017 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at October 31, 2016 and October 31, 2015; and
- Statements of comprehensive loss, changes in shareholders' equity and cash flows for the years ended October 31, 2016 and October 31, 2015, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Listing Statement and all information 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 such a public disclosure document, which does not constitute an audit or review of the Listing Statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

De Visser Gray LLP

CHARTERED PROFESSIONAL ACCOUNTANTS