



**Crowe MacKay LLP**

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February 28, 2022

British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs/Mesdames:

Re: Longhorn Exploration Corp

We refer to the prospectus of Longhorn Exploration Corp (the "Company") dated February 28, 2022 (the "Prospectus") relating to the qualification for distribution of 2,000,000 common shares of the Company at a price of \$0.20 per share and 800,000 flow-through common shares of the Company at a price of \$0.25 per flow-through share.

We consent to being named and to the use, through inclusion in the above-mentioned Prospectus, of our report dated February 28, 2022 to the directors of the Company on the following financial statements:

statement of financial position as at August 31, 2021;

statements of comprehensive loss, changes in equity and cash flows for the period from incorporation on April 27, 2021 to August 31, 2021; and

notes to the financial statements, including a summary of significant accounting policies and explanatory information.

We report that we have read the Prospectus and all information specifically included 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.

**“Crowe MacKay LLP”**

Chartered Professional Accountants  
Vancouver, British Columbia