

May 22, 2019

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VIA SEDAR

File 18974.00001

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: XAU Resources Inc. (the "Corporation")
Amended and Restated Final Prospectus**

We refer to the amended and restated final prospectus (the "**Prospectus**") of the Corporation dated May 22, 2019.

We hereby consent to the reference to our firm name on the face page and page (iii) of the Prospectus and reference to our firm name and opinions under the headings "Eligibility for Investment", and "Relationship Between the Corporation and Professional Persons" in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that is derived from our opinions referred to above or that is within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

WeirFoulds LLP

"WeirFoulds LLP"