

May 22, 2019

VIA SEDAR

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

Dear Mesdames/Sirs:

Re: XAU Resources Inc. (a Capital Pool Company)

We refer to the amended and restated prospectus of XAU Resources Inc. (the “**Corporation**”) dated May 22, 2019 (the “**Prospectus**”) amending and restating the prospectus of the Corporation dated February 27, 2019 relating to the issuance of a minimum of 4,000,000 common shares and a maximum of 6,000,000 common shares, on a commercially reasonable efforts basis.

We hereby consent to the references to our name on page iii of the introduction section of the Prospectus and under the “Relationship Between the Corporation and Professional Persons” section of the Prospectus. In addition, we confirm that we have read the Prospectus and we have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are derived from our statements and opinions referenced above or within the knowledge of the undersigned as a result of the services performed by the undersigned in connection with such statements and opinion.

Trusting same satisfactory.

Yours very truly,
Garfinkle Biderman LLP

Signed “*Garfinkle Biderman LLP*”

BP:fkd