



THORSTEINSSONS LLP
TAX LAWYERS

PO Box 49123
Three Bentall Centre
27th Floor
595 Burrard Street
Vancouver, BC V7X 1J2

Telephone 604.689.1261
Facsimile 604.688.4711
Toll Free 877.616.2200

July 9, 2018

To: Alberta Securities Commission
British Columbia Securities
TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: Fusion Gold Ltd. (the "Corporation")
Final Prospectus Dated July 9, 2018 (the "Prospectus")**

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 Investment" 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.

This letter is provided to the persons to which it is addressed pursuant to the requirements of applicable securities legislation and not for any other purposes.

Yours truly,

THORSTEINSSONS LLP