

**NOTICE OF RELIANCE**  
**SECTION 13.4 of NATIONAL INSTRUMENT 51-102**  
**CONTINUOUS DISCLOSURE OBLIGATIONS**

Kirkland Lake Gold Inc. hereby gives notice that it is relying on the continuous disclosure documents filed by Kirkland Lake Gold Ltd. pursuant to an exemption from the requirements of National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”) provided in section 13.4 of NI 51-102. These continuous disclosure documents can be found for viewing in electronic format at [www.sedar.com](http://www.sedar.com) under the company profile for Kirkland Lake Gold Ltd.

Attached to this notice and forming part hereof is the consolidated summary financial information for Kirkland Lake Gold Ltd., as required by Section 13.4 of NI 51-102. This summary financial information has been prepared in accordance with International Financial Reporting Standards, as issued by the International Accounting Standards Board and should be read in conjunction with the most recently issued annual and interim financial statements of Kirkland Lake Gold Ltd.

Date: May 15, 2017

(signed) “Philip Yee”

Name: Philip Yee

Title: Chief Financial Officer