

November 8, 2021

To:

Alberta Securities Commission
Autorité des marchés financiers
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities (Prince Edward Island)
Office of the Superintendent of Securities Service Newfoundland and Labrador
Ontario Securities Commission
The Manitoba Securities Commission
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames:

Re: Whitehorse Gold Corp. (the "Company")

We refer to the short form base shelf prospectus of the Company dated November 8, 2021 relating to the sale and issuance of up to \$50,000,000 of common shares, preferred shares, debt securities, warrants, units, and subscription receipts (the "Prospectus").

We, Deloitte LLP, consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated March 25, 2021 to the Shareholders and the Board of Directors of the Company on the following financial statements:

- Consolidated statements of financial position as at December 31, 2020 and June 30, 2020;
- Consolidated statements of (loss) income and comprehensive (loss) income, changes in equity and cash flows for the six months ended December 31, 2020 and for the period from incorporation on November 27, 2019 to June 30, 2020, and notes to the consolidated financial statements, including a summary of significant accounting policies.

We report that we have read the Prospectus and all information specifically incorporated by reference 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.

Yours very truly,

"Deloitte LLP"

Chartered Professional Accountants