

May 9, 2018

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

Dear Sirs/Mesdames:

Re: Seashore Resource Partners Corp.

We refer to the prospectus of Seashore Resource Partners Corp. (“the Company”) dated May 9, 2018 relating to the sale and issue to the public in the provinces of British Columbia, Alberta, and Ontario of a minimum of 2,100,000 common shares and up to a maximum of 4,000,000 common shares of the Company at a price of \$0.10 per common share for gross proceeds of a minimum of \$210,000 and a maximum of \$400,000.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated May 9, 2018 to the directors of the Company on the following financial statements:

- Statements of financial position as at February 28, 2018 and November 30, 2017; and
- Statements of comprehensive loss, changes in shareholders’ equity, and cash flows for the period from inception on September 7, 2017 to November 30, 2017 and for the three month period ended February 28, 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information therein and we 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 is 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 truly,

De Visser Gray LLP

CHARTERED PROFESSIONAL ACCOUNTANTS