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FILED VIA SEDAR

September 28, 2020

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Department of Government Services and Lands (Newfoundland and Labrador)
New Brunswick Securities Commission
Nova Scotia Securities Commission
Superintendent of Securities, Government of Prince Edward Island

Dear Sirs/Mesdames:

Re: Wallbridge Mining Company Limited - Short Form Prospectus – SEDAR Project No. 31136698

We refer to the (final) prospectus of the Company dated September 28, 2020 (the "**Prospectus**").

We hereby consent to the reference in the Prospectus to our firm name within the cover page disclosure and under the headings "**Eligibility for Investment**" and "**Certain Canadian Federal Income Tax Considerations**", and to the use of our opinion under the heading "**Eligibility for Investment**" and "**Certain Canadian Federal Income Tax Considerations**".

We confirm that we have read the Prospectus, and the documents incorporated therein by reference, and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are:

- (a) derived from our opinion referred to above; or
- (b) within our knowledge as a result of the services we performed to render such opinion.

Yours truly,

"IRWIN LOWY LLP"