

October 23, 2017

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs / Mesdames:

Re: Pacific Empire Minerals Corp.

We refer to the prospectus of Pacific Empire Minerals Corp. (the "Company") dated October 23, 2017 relating to the sale and issue of a minimum of 7,500,000 and a maximum of 10,000,000 units at a price of \$0.20 per unit of the Company, with each unit consisting of one common share and one half of one common share purchase warrant. Each whole warrant is exercisable into an additional common share at a price of \$0.30 for a period of twenty-four months from the closing date of the offering of the Company.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated October 23, 2017 to the directors of the Company on the following financial statements:

Statements of financial position as at March 31, 2017 and 2016;

Statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the years ended March 31, 2017 and 2016, and a summary of significant accounting policies and other explanatory information.

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



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

