

# McGovern Hurley

*Audit. Tax. Advisory.*

September 13, 2022

TSX Venture Exchange

Dear Sirs / Mesdames:

We refer to the filing statement of Pinehurst Capital II Inc. dated September 13, 2022.

We consent to being named and to the use, in the above-mentioned filing statement, of our report dated September 13, 2022 to the shareholders of Halcones Precious Metals Inc. on the following financial statements:

- Consolidated statement of financial position as at December 31, 2021;
- Consolidated statement of loss and comprehensive loss, changes in shareholders' equity and cash flows for the period from the date of incorporation (July 5, 2021) to December 31, 2021, and a summary of significant accounting policies and other explanatory information.

We report that we have read the filing statement 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 filing statement as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours very truly,

**McGovern Hurley LLP**



**Chartered Professional Accountants  
Licensed Public Accountants**