

May 24, 2017

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Autorité des marchés financiers

Dear Sirs/Mesdames:

**Re: Northern Shield Resources Inc. ("NSRI")
Notice of Change of Auditor**

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change in auditor notice of NSRI dated May 23, 2017 (the "Notice") and, based on our knowledge of such information at this time, we agree with statements(1) and those contained in the second to last paragraph and last paragraph contained in the Notice. We have no basis to agree or disagree with statement (2) contained in the Notice.

Yours very truly,



Chartered Professional Accountants
Licensed Public Accountants