

NORTHERN SHIELD RESOURCES INC.

CHANGE OF AUDITOR NOTICE

TO: Deloitte LLP, Chartered Professional Accountants

AND TO: Davidson & Company LLP, Chartered Professional Accountants

NOTICE IS HEREBY GIVEN that, in accordance with National Instrument 51-102 - *Continuous Disclosure Obligations (NI 51-102)*, the Board of Directors of Northern Shield Resources Inc. (the **Corporation**) has considered, and on May 23, 2017 approved the following actions, namely that:

1. Deloitte LLP (the **Former Auditor**), Chartered Professional Accountants, at the request of the Corporation, resign as auditor of the Corporation, effective immediately; and
2. Davidson & Company LLP (the **Successor Auditor**), Chartered Professional Accountants, be appointed as auditor of the Corporation effective immediately (the **Appointment**).

At the annual and special meeting of the shareholders of the Corporation scheduled for June 28, 2017 holders of qualified securities of the Corporation will be asked to approve, by ordinary resolution, the reappointment of the Successor Auditor as the auditor of the Corporation until the close of the next annual meeting of the shareholders of the Corporation, at such remuneration as may be approved by the Board of Directors of the Corporation.

The Former Auditor has not expressed any reservation in its audit reports for the period commencing at the beginning of the Corporation's two most recent financial years and ending at the date of this notice.

To the knowledge of the directors of the Corporation, no "reportable event" as such term is defined in NI-51-102 has occurred in connection with the audits for the period commencing at the beginning of the Corporation's two most recent financial years and ending at the date of this notice.

DATED at Ottawa, Ontario, effective the 23rd day of May, 2017.

NORTHERN SHIELD RESOURCES INC.

By: Signed "Ian C. Bliss"
Ian C. Bliss
Chief Executive Officer