

29 December, 2016

To : British Columbia Securities Commission;
Alberta Securities Commission;
Financial and Consumer Affairs Authority, Saskatchewan;
The Manitoba Securities Commission;
Ontario Securities Commission;
New Brunswick Securities Commission;
Nova Scotia Securities Commission;
Office of the Superintendent of Securities, Prince Edward Island and
Office of the Superintendent of Securities, Newfoundland and Labrador

Dear Sirs / Mesdames:

Re: Avnel Gold Mining Limited

We refer to the short form base shelf prospectus of Avnel Gold Mining Limited (the "Company") dated 7 October, 2016, as amended by amendment no. 1 dated 29 December, 2016, relating to the proposed distribution, from time to time, in each of the provinces of Canada (other than the province of Quebec) of up to an aggregate principal amount of 325,000,000 Canadian dollars of debt securities (unsecured), ordinary shares, warrants, subscription receipts and units (collectively, the "Prospectus").

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated March 30, 2016 to the members of the Company on the following financial statements:

- Consolidated Statement of Financial Position as at December 31, 2015 and December 31, 2014 and the Consolidated Statement of Comprehensive Income, Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows for the years ended December 31, 2015 and December 31, 2014 and the related notes 1 to 27.

We report that we have read the Prospectus and all information specifically incorporated by reference 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 auditors' 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.

"Ernst & Young LLP"