

March 22, 2013

DELIVERED VIA SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
TSX Venture Exchange Inc.

Dear Sirs/Mesdames:

Re: Westshire Capital Corp. (the "Corporation") – Final Capital Pool Company Prospectus dated March 22, 2013 (the "Prospectus")

We refer to the Prospectus relating to the sale and issue of 2,000,000 common shares of the Corporation at a price of \$0.10 per common share for gross proceeds of \$200,000.

We consent to the use of our name, Burstall Winger LLP, on the face page of the Prospectus and under the heading "Relationship Between the Corporation and Professional Persons" in the Prospectus.

We confirm that we have read the Prospectus and the documents incorporated by reference therein, and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from our opinions referred to above or that is within our knowledge as a result of the services we performed in connection with such opinions.

This letter is provided solely for the purpose of assisting you in discharging your responsibilities in connection with the transaction described above and may not be used or relied upon by any other parties or for any other purpose.

Yours truly,

(signed) "Burstall Winger LLP"