DeVISSERGRAY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

401-905 West Pender St
Vancouver BC V6C 1L6
www.devissergray.com
t 604.687.5447
f 604.687.6737

March 3, 2021

TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Kingfisher Resources Corp. (the "Company")

We refer to the filing statement of Seashore Resource Partners Corp. ("Seashore") dated March 3, 2021, relating to the Proposed Qualifying Transaction with Seashore whereas Seashore is acquiring all of the issued and outstanding securities of the Company.

We consent to being named and to the use, in the above-mentioned filing statement, of our report dated March 18, 2020 to the directors of the Company on the following financial statements:

- Statement of financial position as at December 31, 2019; and
- Statements of loss, changes in equity and cash flows for the period from incorporation on January 21, 2019 to December 31, 2019, 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 we 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 is 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 for the purposes of assisting the stock exchange(s) to which it is addressed in discharging its responsibilities and should not be used for any other purposes.

Yours truly,

De Visser Gray LLP

CHARTERED PROFESSIONAL ACCOUNTANTS