

November 15, 2017

**British Columbia Securities Commission**

**Ontario Securities Commission**

**Manitoba Securities Commission**

**Canadian Securities Exchange**

**Alberta Securities Commission**

Dear Sirs / Mesdames:

**Re: Winston Gold Corp. (the "Company")**  
**Notice Pursuant to NI 51-102 - Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated November 8, 2017, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

**cc: TSX Venture Exchange**

