



Collins Barrow Toronto
Collins Barrow Place
11 King Street West
Suite 700, PO BOX 27
Toronto, Ontario M5H 4C7
Canada
T: 416.480.0160
F: 416.480.2646

toronto.collinsbarrow.com

November 10, 2017

Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Re: Winston Gold Corp. (formerly Winston Gold Mining Corp.)
Notice of Change of Auditor

Dear Sirs/Mesdames:

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated November 8, 2017 delivered to us by the Corporation in respect of the change of auditor of the Corporation.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of the receipt of the Notice, we agree with each of the statements therein.

Yours Sincerely,

Collins Barrow Toronto LLP

Collins Barrow Toronto LLP

Licensed Public Accountants
Chartered Professional Accountants