

September 8, 2017

TO: Black Tusk Resources Inc.  
British Columbia Securities Commission

Re: **Black Tusk Resources Inc. (the "Company")**  
**Prospectus dated September 8, 2017 (the "Prospectus")**

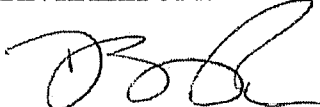
We hereby consent to: (i) being named in the Prospectus; and (ii) the Company's use and reference in the Prospectus of our opinion contained under the section titled "Eligibility for Investment" in the Prospectus (the "Opinion").

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are: (i) derived from the Opinion; and (ii) within our knowledge as a result of the services performed by us in connection with the Opinion.

Yours truly,

**KOFFMAN KALEF LLP**

Per:

  
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DSP/ksd

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