



January 19, 2018

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Re: Sixty North Gold Mining Ltd. (the "Company")

We refer you to the prospectus (the "Prospectus") of the Company dated January 19, 2018 relating to the sale and distribution of 6,666,667 units up to a maximum of 20,000,000 units of the Company.

We consent to being named in the Prospectus and to the use in the Prospectus of our report dated December 12, 2017 to the directors of the Company on the following financial statements:

- Statements of financial position as at October 31, 2016 and 2017; and
- Statements of comprehensive loss, changes in equity and cash flows for the year ended October 31, 2017 and for the period from incorporation date to October 31, 2016, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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 Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

MANNING ELLIOTT LLP

Manning Elliott LLP