



DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

1500 – 1140 W. Pender Street
Vancouver, BC V6E 4G1
TEL 604.687.4747 | FAX 604.689.2778

700 – 2755 Lougheed Hwy.
Port Coquitlam, BC V3B 5Y9
TEL 604.941.8266 | FAX 604.941.0971

200 – 1688 152 Street
Surrey, BC V4A 4N2
TEL 604.531.1154 | FAX 604.538.2613

WWW.DMCL.CA

October 4, 2018

British Columbia Securities Commission

701 West Georgia Street
PO Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Alberta Securities Commission

Suite 600, 250 – 5th St. SW
Calgary, Alberta T2P 0R4

Dear Sirs/Mesdames:

Re: Delrey Metals Corp.

We refer to the prospectus of Delrey Metals Corp. (the "Company") dated October 3, 2018 relating to the proposed initial public offering of the common shares of the Company for total gross proceeds of up to \$1,500,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated April 20, 2018 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at February 28, 2018;
- Statements of comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation on October 18, 2017 to February 28, 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information specifically incorporated by reference therein and 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 are 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 prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

PARTNERSHIP OF:

VANCOUVER Bradley G. Allen Inc. Robert J. Burkart, Inc. Kenneth P. Chong Inc. Alvin F. Dale Ltd. Donald L. Furney, Ltd. David J. Goertz, Inc. Matthew G. Gosden, Inc. Barry S. Hartley, Inc. Cherry H. Ho, Inc. Robert J. Matheson, Inc. Rakesh I. Patel Inc. Lorraine W. Rinfret, Inc. Brad A. Robin Inc.
SURREY Michael K. Braun Inc. Peter J. Donaldson, Inc. Harjit S. Sandhu, Inc. **TRI-CITIES** Isomura Services Corp. Brian M. Legge Inc. Fraser G. Ross, Ltd. Brian A. Shaw Inc.