

June 25, 2019

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Blue Lagoon Resources Inc.

We refer to the prospectus of Blue Lagoon Resources Inc. (the "Company") dated June 25, 2019 relating to becoming a reporting issuer pursuant to applicable securities legislation in British Columbia, Alberta, and Ontario.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated January 9, 2019 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at November 30, 2018 and 2017;
- Statements of operations and comprehensive loss, changes in equity, and cash flows for the year ended November 30, 2018 and period from March 17, 2017 (date of incorporation) to November 30, 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information 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 truly,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP

