

# McGovern Hurley

*Audit. Tax. Advisory.*

February 4, 2020

Ontario Securities Commission  
Canadian Securities Exchange

Dear Sirs / Mesdames:

**Re: Golden Birch Resources Inc. (the "Company")**

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We refer to the prospectus of Golden Birch Resources Inc. (the "Company") dated February 4, 2020 relating to qualifying the distribution of the Company's Class A shares.

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated July 3, 2019 to the shareholders of the Company on the following financial statements:

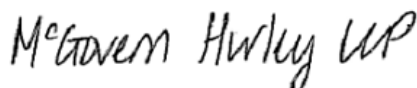
Balance sheets as at December 31, 2018 and 2017;

Statements of changes in equity, operations and comprehensive loss, and cash flows for the year ended December 31, 2018 and the period from incorporation (October 4, 2017) to December 31, 2017, 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 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,

McGovern Hurley LLP



Chartered Professional Accountants  
Licensed Public Accountants