

January 13, 2021

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

Re: Black Shields Metal Corp. (the "Company")

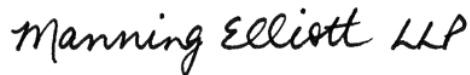
We refer you to the prospectus (the "Prospectus") of the Company dated January 13, 2021 relating to the sale and issue of a minimum of 4,000,000 common shares and up to a maximum of 5,000,000 common shares of the Company at \$0.10 per common share of the Company.

We consent to being named in the Prospectus and to the use in the Prospectus of our report dated January 13, 2021 to the shareholders and directors of the Company on the following financial statements:

- Statements of financial position as at May 31, 2020 and 2019; and
- Statements of comprehensive loss, changes in shareholders' equity and cash flows for the years ended May 31, 2020, 2019 and for the period from incorporation on October 17, 2017 to May 31, 2018, 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,

A handwritten signature in black ink that reads 'Manning Elliott LLP'.

MANNING ELLIOTT