



Crowe MacKay LLP

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May 31, 2022

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Heritage Mining Ltd

We refer to the final long-form prospectus of Heritage Mining Ltd (the "Company") dated May 31, 2022 (the "Final Prospectus") relating to the qualification for distribution up to 15,000,000 flow-through units of the Company ("FT Units") to be issued at a price of \$0.275 per FT unit, and up to 24,000,000 units of the Company ("Units") to be issued at a price of \$0.25 per Unit.

We consent to being named and to the use, through inclusion in the above-mentioned Final Prospectus, of our report dated May 31, 2022 to the directors of the Company on the following financial statements:

statements of financial position as at December 31, 2021 and December 31, 2020;

statements of comprehensive loss, changes in equity (deficiency) and cash flows for the years ended December 31, 2021 and December 31, 2020; and

notes to the financial statements, including a summary of significant accounting policies and explanatory information.

We report that we have read the Final Prospectus and all information specifically included 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.

A handwritten signature in black ink that reads "Crowe MacKay LLP".

Chartered Professional Accountants
Vancouver, British Columbia