



**DALE MATHESON CARR-HILTON LABONTE LLP**  
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February 4, 2021

**British Columbia Securities Commission**

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

**Alberta Securities Commission**

Suite 600, 250 – 5<sup>th</sup> St. SW  
Calgary, AB T2P 0R4

Dear Sirs/Mesdames:

**Re: Rockland Resources Ltd.**

We refer to the prospectus of Rockland Resources Ltd. (the "Company") dated February 3, 2021 relating to the sale and issue of 3,500,000 common shares of the Company at \$0.10 per common share.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated February 2, 2021 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at September 30, 2020;
- Statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation on April 29, 2020 to September 30, 2020, 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**  
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