

May 14, 2021

**British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission**

Dear Sirs / Mesdames:

Re: Burrell Resources Inc.

We refer to the prospectus of Burrell Resources Inc. (the "Company") dated May 14, 2021 relating to the sale and issue of 5,333,333 common shares at a price of \$0.15 per share.

We consent to being named and to the use in the above-mentioned prospectus, of our report dated May 14, 2021 to the directors of the Company on the following financial statements:

Statements of financial position as at December 31, 2020 and 2019;

Statements of operations and comprehensive loss, changes in shareholders' equity and cash flows for the year ended December 31, 2020 and the period from incorporation on December 17, 2019 to December 31, 2019, 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,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

