

MS PARTNERS LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

May 10, 2021

Ontario Securities Commission
20 Queen Street West, 20th Floor
Toronto, ON
M5H 3S8

Dear Sirs/Mesdames:

We refer to the final prospectus of Advance United Holdings Inc. (the "**Company**") dated April 30, 2021 relating to the Company's non-offering final prospectus (the "**Final Prospectus**") together with Amendment No. 1 to the Final Prospectus, dated May 7, 2021 ("Amendment One").

We consent to being named and to the use in the Final Prospectus, of our report dated April 30, 2021 to the directors of the Company on the following financial statements of Talisker Gold Corp. ("Talisker") contained in the Final Prospectus:

- Statement of financial position of Talisker as at December 31, 2020; and
- Statement of operations and comprehensive loss, changes in shareholders' equity and cash flows of Talisker for the years ended December 31, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Final Prospectus and Amendment One and all information 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 Final Prospectus or Amendment One, as these terms are described in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours truly,



MS Partners LLP
Licensed Public Accountants