



August 29, 2017

Davidson & Company LLP

Chartered Professional Accountants
1200 - 609 Granville Street
Vancouver, BC
V7Y 1G6

Dear Sirs / Mesdames:

This representation letter is provided in connection with your interim review of the condensed consolidated interim financial statements of Northern Empire Resources Corp., consisting of the condensed consolidated interim statements of:

- financial position as at June 30, 2017;
- financial position as at March 31, 2017;
- loss and comprehensive loss for the three month periods ended June 30, 2017 and June 30, 2016;
- changes in shareholders' equity for the three month periods ended June 30, 2017 and June 30, 2016; and
- cash flows for the three month periods ended June 30, 2017 and June 30, 2016; and
- a summary of significant accounting policies and other explanatory information.

For the purpose of determining whether any material modification should be made to the condensed consolidated interim financial statements of Northern Empire Resources Corp. for them to be in accordance International Financial Reporting Standards ("IFRS"). We confirm that we are responsible for the fair presentation of the condensed consolidated interim financial statements in accordance with IFRS.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial statements

1. We have fulfilled our responsibilities, as set out in the terms of the engagement dated August 2, 2017, for the preparation of the interim financial statements in accordance with IFRS.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

3. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of IFRS.
4. There are no material uncorrected financial statement misstatements aggregated by you during the current review engagement relative to the interim period in the current year, both individually and in the aggregate.
5. Guarantees, whether written or oral, under which the Company is contingently liable have been appropriately accounted for and disclosed in accordance with the requirements of IFRS.

Internal controls

6. We acknowledge our responsibility for such internal control as we determine is necessary to enable the preparation of the condensed consolidated interim financial statements that are free from material misstatement whether due to fraud or error.
7. There are no significant deficiencies in the design or operation of internal control that could adversely affect the company's ability to record, process, summarize and report interim financial data.

Information provided

8. We have provided you with:
 - a) access to all information of which we are aware that is relevant to the preparation of the interim financial statements, such as records, documentation and other matters;
 - b) additional information that you have requested from us for the purpose of the review;
 - c) unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence;
 - d) all financial records and related data; and
 - e) all minutes of the meetings of shareholders, directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared. All significant board and committee actions are included in the summaries.
9. All transactions have been recorded in the accounting records and are reflected in the condensed consolidated interim financial statements.
10. We have disclosed to you all information in relation to fraud or suspected fraud, affecting the entity.

11. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's condensed consolidated interim financial statements communicated by employees, former employees, analysts, regulators or others.
12. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the condensed consolidated interim financial statements.
13. We have disclosed to you all communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices.
14. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Other matters

15. To the best of our knowledge and belief, no events have occurred subsequent to the statement of financial position date and up to the date of this letter that would require adjustment to or disclosure in the aforementioned interim financial statements.
16. The Company has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
17. The Company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
18. The Company has complied with all aspects of contractual agreements that would have a material effect on the condensed consolidated interim financial statements in the event of noncompliance.
19. All exploration and evaluation assets or claims thereon have been represented in the accounts and all represent an on-going benefit to the Company.
20. The Company's Management Discussion and Analysis, to be filed concurrently, is accurate and does not render the condensed consolidated interim financial statements misleading in any way.



Michael Allen, CEO

Robert Scott, CFO