MANAGEMENT'S DISCUSSION AND ANALYSIS of

WEST KIRKLAND MINING INC.

For the Period Ended June 30, 2015

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Overview

West Kirkland Mining Inc. ("West Kirkland" or the "Company") is a mineral exploration and development company focused on the acquisition, exploration and development of gold projects in Nevada and Utah with its flagship asset being the Hasbrouck Project, which consists of the Hasbrouck and Three Hills properties. The Company is based in Vancouver, British Columbia, Canada and its common shares trade on the TSX Venture Exchange under the symbol, "WKM". The Company is a reporting issuer in the each of the provinces of Canada except Quebec.

The following Management Discussion and Analysis ("MD&A") focuses on the financial condition and results of operations of the Company for the period ended June 30, 2015. This MD&A is prepared as of August 19, 2015 and should be read in conjunction with the Company's condensed consolidated interim financial statements and related notes thereto for the period ended June 30, 2015.

The Company prepares its financial statements in accordance with International Financial Reporting Standards ("IFRS"). All dollar figures included therein and in the following discussion and analysis are quoted in Canadian dollars unless otherwise noted.

Forward-Looking Information

Certain statements made and information contained herein may constitute "forward-looking statements" or "forward-looking information" within the meaning of applicable securities legislation (collectively, "Forward-Looking Statements"). Forward-Looking Statements are typically identified by words such as: believe, expect, anticipate, intend, estimate, postulate and similar expressions, or are those, which, by their nature, refer to future events. Forward-Looking Statements in this MD&A include, but are not limited to, statements with regard to:

- Planned exploration activity including both expected drilling and geological and geophysical related activities;
- Impact of increasing competition;
- Future foreign currency exchange rates;
- The Company's ability to obtain additional financing on satisfactory terms;
- Future sources of liquidity, cash flows and their uses; and
- The completion of the prefeasibility study.

Forward-Looking Statements are necessarily based on a number of estimates and assumptions that, while considered reasonable by the Company based on the information available to it, are inherently subject to significant business, economic and competitive uncertainties and contingences. The Company cautions investors that any Forward-Looking Statements provided by the Company are not a guarantee of future results or performance, and that actual results may differ materially from those in Forward-Looking Statements as a result of various estimates, assumptions, risks, and uncertainties, including, but not limited to, the state of the financial markets for the Company's equity securities, the state of the market for gold or other minerals that may be produced generally, recent market volatility; variations in the nature, quality and quantity of any mineral deposits that may be located, the Company's ability to obtain any necessary permits, consents or authorizations required for its activities, to raise the necessary capital or to be fully able to implement its business strategies and other risks associated with the exploration and development of mineral properties.

Although the Company has attempted to identify risks and uncertainties (section 10) that may cause actual actions, events or results to differ materially from those described in Forward-Looking Statements, there may be other factors that cause actual results, performances, achievements or events to not be as anticipated, estimated or intended. Also, many of the factors are beyond the Company's control. As actual results and future events could differ materially from those anticipated in Forward-Looking Statements, readers should not place undue reliance on such statements. Except as may be required by law, the Company undertakes no obligation to publicly update or revise any Forward-Looking Statements, whether as a result of new information, future events or otherwise.

Highlights for the period ended June 30, 2015

On November 25, 2014 the Company submitted its Mine Plan of Operations ("MPO") for the Three Hills project to the Bureau of Land Management ("BLM") and the Nevada Department of Environmental Protection ("NDEP"). Due to the small footprint and low environmental impact of the proposed Three Hills mine, the plan of operations conforms to the requirements of an environmental assessment ("EA"). On May 7, 2015, subsequent to a recent National Environmental Policy Act ("NEPA") kick-off meeting held in Tonopah, Nevada, the BLM confirmed its decision to evaluate the Three Hills project under this criteria.

Three Hills qualified under an EA because of its small footprint of less than a square mile and the absence of "significant impacts" as determined by the BLM. An EA is a significantly faster and less costly process than an Environmental Impact Statement ("EIS"). West Kirkland plans to operate the Three Hills mine for at least two years, allowing time to permit and build the Hasbrouck mine. Hasbrouck's capital costs are projected to be significantly funded by cash flow from Three Hills. The option also exists to operate the Three Hills project for a longer period before commencing construction at Hasbrouck, thereby generating additional cash flow in order to reduce peak funding requirements on the Hasbrouck mine.

On June 3, 2015 the Company announced the results of the Hasbrouck Prefeasibility Study (the "PFS"). Highlights included a US$75.3 million after tax Net Present Value ("NPV") at a 5% discount rate with a 26% Internal Rate of Return ("IRR"). Initial capital required under the PFS base case amounted to US$54.3 million, assuming a gold price of US$1,225 per ounce. All values are based on 100% of the project.

The PFS includes a timeline showing the Three Hills mine operating for approximately two years followed by six years of operations at the Hasbrouck mine to produce 567,000 ounces of gold over eight years. The life of mine stripping ratio is modeled at 1.1:1. Adjusted operating costs for the project are predicted to be US$708 per ounce of gold, with all-in sustaining costs of US$779 per ounce of gold.

The PFS also included an updated statement of reserves and resources for the Hasbrouck properties. Further detailed information regarding the PFS can be found below in Section 2. "Exploration Programs and Expenditures".

On June 19, 2015 Allied Nevada Gold Corp. ("ANV"), under a Chapter 11 Bankruptcy Reorganization, announced the sale of their exploration properties and related assets (excluding the Hycroft operation) to a wholly-owned subsidiary of Waterton Precious Metals Fund II Cayman LP ("Waterton") for US$17.5 million. This package included ANV's 25% share of the Hasbrouck and Three Hills properties. Note that the Company acquired its 75% interest in the Hasbrouck and Three Hills properties from ANV on April 23, 2014 (details in Section 2 below). The sale by ANV of its 25% interest does not materially affect the contractual rights of the Company to the properties. The Company holds title to the Hasbrouck and Three Hills properties.

The PFS technical report was filed on SEDAR on July 17, 2015. The PFS technical report as filed presented both the base case and a revised project model for the Hasbrouck project. The revised scenario delays construction of the Hasbrouck mine from the prefeasibility base case, allowing more time for gold to come off the Three Hills heap leach, thereby generating cash flow to be used for the construction of the Hasbrouck mine. By delaying the start of construction at Hasbrouck by four months, the overall modelled total funding for the project is reduced from US$89.1 million to US$54.3 million, however the IRR reduces from 26% to 24% and the NPV of the entire project from US$75 million to US$71 million. All revised scenario figures are still prepared assuming a US$1,225 per ounce gold price and a 5% discount rate, as per the PFS.

Discussion of Operations and Financial Results

1. Results of Operations

For the three months ended June 30, 2015

For the three month period ended June 30, 2015, the Company incurred a net loss of $444,237 (June 30, 2014 - $1,030,966). The majority of this difference is due to stock compensation expense of $551,640 incurred in the prior period whereas none was incurred in the current period. Professional fees incurred during the quarter totaled $198,535 (June 30, 2014 - $82,368) with the difference being due to audit fees incurred in the current quarter (as opposed to in the preceding quarter last year) and legal fees incurred related to the ANV bankruptcy proceedings. Salaries and benefits totaled $74,662 (June 30, 2014 - $195,187), with the decrease due to wages capitalized to mineral properties in the current period.

For the six months ended June 30, 2015

For the six month period ended June 30, 2015, the Company incurred a net loss of $737,891 (June 30, 2014 - $1,484,380) with the major difference due to stock based compensation granted in the comparative period. Professional fees totaled $230,708 (June 30, 2014 - $188,161) with the increase primarily due to legal fees associated with the ANV bankruptcy proceedings. Salaries and benefits totaled $165,395 (June 30, 2014 - $336,268), with the decrease due to wages capitalized to mineral properties in the current period.

Selected Information

The following tables set forth selected financial data from the Company's consolidated financial statements and should be read in conjunction with those financial statements:

	Three months ended June 30, 2015	Three months ended June 30, 2014	Six months ended June 30, 2015	Six months ended June 30, 2014
Interest Income	$3,912	$11,892	$10,758	$11,914
Comprehensive (Gain) Loss	$915,262	$2,031,846	($1,644,238)	$2,158,911
Basic and Diluted Loss per Share	$0.00	$0.00	($0.00)	$0.01
Total Assets	$37,233,061	$39,046,967	$37,233,061	$39,046,967
Long Term Debt	$Nil	$Nil	$Nil	$Nil
Dividends	$Nil	$Nil	$Nil	$Nil

The following table sets forth selected quarterly financial information for each of the last eight (8) quarters.

Quarter Ending	Interest & Other Income	Comprehensive (Gain) Loss (1)	Net Basic Loss per Share
June 30, 2015	$3,912	$915,262	$0.00
March 31, 2015	$6,846	($2,559,501)	$0.00
December 31, 2014	$12,395	$964,159	$0.00
September 30, 2014	$20,368	$2,274,821	$0.01
June 30, 2014	$11,892	$2,031,846	$0.00
March 31, 2014	$22	$127,065	$0.01
December 31, 2013	$207	$2,356,529	$0.05
September 30, 2013	$48	$3,763,029	$0.06

Explanatory Notes:

(1) Comprehensive loss by quarter is often materially affected by the timing and recognition of large non-cash income, expenses, write-offs or changes in foreign exchange rates.

2. Exploration Programs and Expenditures

For more detailed information regarding the Company's mineral properties please refer to note 5, "Mineral Properties" in the Company's interim condensed consolidated financial statements for the period ended June 30, 2015. As of June 30, 2015, total accumulated exploration and evaluation expenditures for each mineral property are summarized as follows:

Resource Property	Balance 31-Dec-13	Additions 2014	Foreign Exchange	Write-off 2014	Balance 31-Dec-14	Additions Q1 2015	Additions Q2 2015	Foreign Exchange	Balance 30-Jun-15
Hasbrouck	$ -	3,789,166	-	-	$ 3,789,166	780,238	791,235	290,680	$5,651,319
TUG	$ 4,935,089	111,167	308,800	(1,662,697)	$ 3,692,359	4,051	162	282,950	$3,979,522
Rubicon	$ 2,997,518	-	158,950	(3,156,468)	$ -	-	-	-	$ -
Total	$ 7,932,607	3,900,333	467,750	(4,819,165)	$ 7,481,525	784,289	791,397	573,630	$9,630,841

Hasbrouck and Three Hills

On January 24, 2014 the Company entered into a binding letter agreement to acquire the Hasbrouck and Three Hills properties in southwestern Nevada for consideration of up to US$30 million from ANV. A US$0.5 million non-refundable cash deposit was paid to ANV upon execution of the letter agreement. A further US$19.5 million cash payment was paid on April 23, 2014, at which time the Company acquired a 75% interest in the properties. The Company has the option to acquire the remaining 25% interest in the properties by paying an additional US$10 million to ANV within 30 months (by October 23, 2016) in accordance with the terms and conditions of the letter agreement. If the Company does not make the additional payment to ANV, or if the Company offers the payment and ANV chooses to decline the payment, the properties shall be transferred into a joint venture with the Company retaining a 75% interest and ANV retaining a 25% interest.

On March 10, 2015, ANV announced that it had filed for Chapter 11 bankruptcy protection in the U.S. and was implementing a financial restructuring of its debt. On June 19, 2015 Waterton acquired all of ANV's exploration properties and related assets (excluding the Hycroft operation) for US$17.5 million. The bankruptcy of ANV and the subsequent acquisition of the 25% interest in the Hasbrouck project by Waterton does not alter the Company's legal rights or interests in the Hasbrouck Project and the Company continues to hold title to the properties.

The Company has advanced the properties to a prefeasibility study level and has initiated permitting procedures in Nevada. Since acquiring its 75% interest in the Hasbrouck properties in April, 2014 the Company has conducted exploration and condemnation drilling, geotechnical and hydrological investigations and metallurgical studies on the properties. Prefeasibility engineering and modelling as well as permitting activities continued into 2015, culminating with the completion of the PFS as announced June 3, 2015 and filed on SEDAR on July 17, 2015.

Hasbrouck Prefeasibility Study

The Hasbrouck project's base case, as reported in the PFS effective June 3, 2015, has an after-tax IRR of 26% and a US$75.3 million NPV at a 5% discount rate (NPV 5%) assuming a US$1,225/oz gold price and a US$17.50/oz silver price (all figures are based on 100% of the project). Processing is planned at an average 6.1 million ore tons per year for 71,000 ounces annual gold production for eight years.

In the PFS base case an adsorption-desorption-recovery ("ADR") plant is planned at Three Hills for stripping loaded carbon from both the Three Hills and Hasbrouck mines. Loaded carbon from an adsorption plant (carbon columns) at Hasbrouck is planned to be trucked five miles (eight kilometers) north to the Three Hills ADR plant where precious metals are to be recovered and doré bars produced.

Initial capital expenditures to construct the Three Hills mine and ADR plant are estimated in the PFS at $54.3 million. Further capital expenditures of $83.0 million will be required in Year 1 and 2 to construct the larger Hasbrouck mine of which $43.5 million will be from free cash flow generated by Three Hills, with an additional funding requirement of $34.8 million. Peak funding is expected to be reached in Year 2 at $89.1 million.

The PFS technical report includes an alternate scenario, in which delaying the Hasbrouck construction by four months is considered. This would allow all the cash flow from the Three Hills heap leach mine to be used for constructing the Hasbrouck Mine, eliminating the need to raise further funds for this purpose. In the alternate scenario, peak funding would be the initial requirement of US$54.3 million to build Three Hills Mine, while after-tax IRR is only slightly reduced from 26% to 24% and NPV from US$75 million to US$71 million.

The PFS includes a timeline showing the Three Hills mine operating for approximately two years followed by six years of operations at the Hasbrouck mine to produce 567,000 ounces of gold over eight years. The life of mine stripping ratio is modeled at 1.1:1. Adjusted operating costs for the project are predicted to be US$708 per ounce of gold, with all-in sustaining costs of US$779 per ounce of gold.

Three Hills is planned as a run-of-mine heap leach operation using conventional open pit, truck-and-shovel mining. Run-of-mine material is to be placed on the leach pad at up to 15,000 tons per day. A large-scale metallurgical test on un-crushed material predicts 79% gold recovery.

The Hasbrouck mine is designed as a 17,500 ton-per-day heap-leach operation. Crushing is designed to be by a primary jaw crusher, two secondary cone crushers, and a tertiary high pressure grinding roll (HPGR). The crushed product is to be agglomerated with cement in a pug mill and conveyed to a leach pad. Metallurgical tests of Hasbrouck ore in a lab-scale HPGR predict that using this machine for tertiary crushing should result in a gold recovery of 72.9% and silver recovery of 11%. Gold, and silver in the case of Hasbrouck, is to be leached using industry standard solutions which will be passed through carbon columns to extract the precious metals.

The PFS was filed on SEDAR on July 17, 2015. The technical report, titled "Technical Report and Preliminary Feasibility Study: Hasbrouck and Three Hills Gold-Silver Project, Esmeralda County, Nevada," is dated effective June 3, 2015 and was prepared in conformance with NI 43-101 by Thomas L. Dyer, P.E. and Paul Tietz, C.P.G. of Mine Development Associates ("MDA") of Reno, Nevada, who are WKM's Independent Qualified Persons as defined under NI 43-101.

Exploration for extending the potential mine life at Three Hills is to be conducted once cash flow is established. The Three Hills and Hasbrouck deposits are located within a large land position with near surface gold intercepts that are proximal to, and not presently included, in the resource models. These intercepts are viable exploration targets, drilling of which is planned after achieving initial production.

Hasbrouck Project Resources

Resources are reported inclusive of reserves and are based on 100% of the project.

Hasbrouck Deposit Reported Mineral Resources* November 3, 2014, Mine Development Associates **(0.006oz AuEq/ton Cutoff)**					
Class	**Tons**	**oz Au/ton**	**oz Au**	**oz Ag/ton**	**oz Ag**
Measured	8,261,000	0.017	143,000	0.357	2,949,000
Indicated	45,924,000	0.013	595,000	0.243	11,147,000
M+I	54,185,000	0.014	738,000	0.260	14,096,000
Inferred	11,772,000	0.009	104,000	0.191	2,249,000
Notes: oz AuEq/ton = oz Au/ton + (oz Ag/ton x 0.000417)					

Three Hills Reported Mineral Resources* August 4, 2014, Mine Development Associates **(0.005oz Au/ton Cutoff)**			
Class	**Tons**	**oz Au/ton**	**oz Au**
Indicated	10,897,000	0.017	189,000
Inferred	2,568,000	0.013	32,000

Notes:
1. CIM definitions are followed for classification of Mineral Resources
2. Mineral Resources are estimated using a gold price of US$1,300 per ounce and a silver price of US$22 per ounce
3. Totals may not represent the sum of the parts due to rounding.
4. The Mineral Resources have been prepared by Paul Tietz, C.P.G of Mine Development Associates in conformity with CIM "Estimation of Mineral Resource and Mineral Reserves Best Practices" guidelines and are reported in accordance with the Canadian Securities Administrators NI43-101. Mineral resources are not mineral reserves and do not have demonstrated economic viability. There is no certainty that all mineral resource will be converted into mineral reserve**.**

Hasbrouck Project Reserves

The PFS and Mineral Resource Estimate were prepared in conformance with NI 43-101 by MDA. Proven and Probable reserves (based on 100% of the project) total 45.3 million tons containing 762,000 ounces gold and 10.6 million ounces silver as detailed below**:**

Hasbrouck Project Reserves*, June 3, 2015, Mine Development Associates [1, 2]							
Three Hills		**K tons**	**Grade (oz Au/ ton)**	**K oz Au**	**oz Ag/ton**	**K oz Ag**
0.005 opt Au cutoff	Proven	-	-	-	-	-
	Probable	9,653	0.018	175	-	-
	P&P	9,653	0.018	175	-	-
Hasbrouck						
Variable [3]	Proven	6,242	0.020	127	0.410	2,562
	Probable	29,374	0.016	461	0.273	8,007
	P&P	35,617	0.017	588	0.297	10,569
Total Hasbrouck Project						
Variable [3]	Proven	6,242	0.020	127	0.410	2,562
	Probable	39,028	0.016	635	0.205	8,007
	P&P	45,270	0.017	762	0.233	10,569

Notes:
1. The estimation and classification of Proven and Probable reserves have been prepared by Thomas L. Dyer, P.E., of Mine Development Associates following CIM standards
2. Reserves are estimated based on $1,225/oz gold and $17.50/oz silver
3. Cutoff grades used for reserves are: Three Hills 0.005 oz Au/ton, Hasbrouck Upper Siebert 0.008 oz Au/ton, and Hasbrouck Lower Siebert 0.007 oz Au/ton
4. It is MDA's opinion that the sampling, assaying, and security procedures used at Three Hills and Hasbrouck follow industry standard procedures, and are adequate for the estimation of the current mineral reserves.
5. MDA completed audits of the database, performed a site visit, reviewed QAQC data and confirmed historic assays. After performing their review, they consider the assay data to be adequate for the estimation of the current mineral reserves.
6. MDA has reviewed and verified the data disclosed in the above table to be in conformity with generally accepted CIM "Estimation of Mineral Resource and Mineral Reserves Best Practices" guidelines in accordance with NI 43-101.

Fronteer, Nevada Property Option

On December 14, 2010, the Company entered into an agreement with Fronteer Gold Inc. ("Fronteer") to option 11 properties which total approximately 234 km^2 in north eastern Nevada and Utah. On February 3, 2011 Fronteer was acquired by Newmont Mining Corporation ("Newmont"). The acquisition of Fronteer had no effect on the agreement with the Company. Under the agreement the Company had the option of earning a 60% interest on any of the properties by spending an aggregate $4,000,000 over two years or completing a pre-feasibility study on any designated property. The Company completed sufficient work to earn a 60% interest in the TUG property. The Company did not earn or retain interests in any other of the Fronteer properties and rights to all such properties except TUG were relinquished in 2013.

TUG

The TUG deposit is exposed or near surface for the most part and is shallow dipping, making it a suitable target for open pit mining methods. An NI 43-101 PEA technical report was completed by Roscoe Postle Associates Inc. The study predicted a 26% after-tax IRR and a US$9 million NPV(8%) at US$1,525 gold/ US$28 silver and an in-pit indicated resource of 114,000 ounces gold plus 5.4 million ounces silver with an inferred resource of 3,000 ounces gold plus 298,000 ounces of silver.

In the future the Company will need to complete negotiations for a Joint Venture arrangement with Newmont to establish the operational and management framework for the TUG property. The Company will be the manager and project operator of the Joint Venture. The Company as the project operator would have the right to determine programs and expenditures. A technical steering committee comprised of members from Newmont and West Kirkland will be established so that the project may benefit from the collective knowledge and expertise of both companies. Given current gold prices and the Company's focus on the Hasbrouck Project, the carrying value of the TUG property was written down to $3.7 million in 2014.

Rubicon, Nevada Property Option

On June 23, 2011, the Company entered into an agreement with Rubicon Minerals Corporation ("Rubicon") to option 909 km^2 in northeastern Nevada by spending US$15 million over four years. The Company chose to focus on other properties and all deferred acquisition and exploration costs were written off in the previous year. As the minimum yearly spend requirements were not fulfilled the agreement has now officially lapsed and the Company retains no interest in these properties.

3. Liquidity and Capital Resources

During 2014 the Company raised gross proceeds of $34.3 million in equity offerings. The majority of these funds were used for the US$20 million acquisition of the Hasbrouck and Three Hills properties with the remainder used for project development, exploration and general working capital purposes.

The financial statements are prepared on the basis of a going concern which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. Although management expects to successfully complete additional equity financings, there is no absolute assurance that such financings will be concluded successfully or on terms favourable to the Company. If equity financings are delayed or unsuccessful, there would be changes in the timing and amount of expenditures on the Company's mineral interests, and/or the Company may be unable to continue as a going concern. If the Company was unable to continue as a going concern there would be changes in the carrying amounts of assets and liabilities and the statement of financial position classifications used.

4. Off Balance Sheet Arrangements

The Company does not have any special purpose entities nor is it party to any arrangements that would be excluded from the balance sheet.

5. Transactions with Related Parties

The Company paid remuneration for the following items with companies related by way of directors in common:

	3 months ended June 30, 2015	3 months ended June 30, 2014	6 months ended June 30, 2015	6 months ended June 30, 2014
Administration fees	$ 10,500	$ 10,500	$ 21,000	$ 21,000
Professional fees	15,000	15,000	30,000	30,000
Rent	13,607	14,015	27,214	27,175
Directors Fees	41,500	33,750	65,500	62,250
Total Related Party Transactions	$ 80,607	$ 73,265	$ 143,714	$ 140,425

For the six months ended June 30, 2015, the Company accrued and paid $21,000 (June 30, 2014 - $21,000) for day-to-day administration, reception and secretarial services and $30,000 (June 30, 2014 - $30,000) for accounting services; and $27,214 (June 30, 2014 - $27,175) for rent to Platinum Group Metals Ltd., a company related by virtue of common directors and officers. Amounts payable at period end include an amount of $13,100 to Platinum Group Metals (June 30, 2014 - $19,547).

These transactions are in the normal course of operations and are measured at the exchange amount of consideration established and agreed to by the parties.

6. Proposed Transactions

As is typical of the mineral exploration and development industry, the Company periodically reviews potential merger, acquisition, investment, joint venture and other opportunities that could enhance shareholder value.

7. Critical Accounting Estimates

The preparation of financial statements in conformity with IFRS requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Management has identified (i) mineral property acquisition and deferred exploration costs (ii) provision for environmental reclamation and closure costs, (iii) deferred tax provision (iv) share-based compensation and (v) recoverability of its interest in mineral properties as the main estimates for the following discussion. Please refer to Note 2 of the Company's 2014 audited annual consolidated financial statements for a description of the significant accounting policies and critical accounting estimates.

Under IFRS, the Company defers all costs relating to the acquisition and exploration of its mineral properties. Any revenues received from such properties are credited against the costs of the property. When commercial production commences on any of the Company's properties, any previously capitalized costs would be charged to operations using a unit-of-production method. The Company reviews the carrying value of its mineral properties for recoverability when events or changes in circumstances indicate that the properties may be impaired. If such a condition exists and the carrying value of a property exceeds the estimated net recoverable amount, provision is made for impairment in value.

The existence of uncertainties during the exploration stage and the lack of definitive empirical evidence with respect to the feasibility of successful commercial development of any exploration property does create measurement uncertainty concerning the estimate of the amount of impairment and related fair value of any mineral property. The Company relies on its own or independent estimates of further geological prospects of a particular property and also considers the likely proceeds from a sale or assignment of the rights before determining whether or not impairment in value has occurred.

Environmental reclamation and closure costs have been estimated based on the Company's interpretation of current regulatory requirements, however changes in regulatory requirements and new information may result in revisions to estimates. The Company recognizes the fair value of liabilities for reclamation and closure costs in the period in which they are incurred. A corresponding increase to the carrying amount of the related assets is generally recorded and depreciated over the life of the asset.

The deferred tax provision is based on the liability method. Future taxes arise from the recognition of the tax consequences of temporary differences by applying enacted or substantively enacted tax rates applicable to future years to differences between the financial statement carrying amounts and the tax bases of certain assets and liabilities. The Company does not recognize any deferred tax assets unless it is probable that the deferred tax amount will be realized in the foreseeable future.

8. Changes in Accounting Policies

The accounting policies applied in preparation of the audited annual consolidated financial statements are consistent with those applied and disclosed in the Company's consolidated financial statements for the year ended December 31, 2014 with the exception of certain amendments to accounting standards issued by the International Accounting Standards Board ("IASB"), which were applicable from January 1, 2015. For the purpose of preparing and presenting the financial information for the relevant year, the Company has adopted the following new standard relevant to the current year:

IFRS 8, Operating Segments, requires an entity to disclose the judgements made by management in applying aggregation criteria to operating segments and to provide clarity that a reconciliation of a reportable segments' total assets and the entity's assets should only be provided if the segment asset details are regularly provided to the chief operating decision maker. IFRS 8 is effective for annual periods commencing on or after July 1, 2014 and did not have a significant impact on the Company's consolidated financial statements.

9. Financial Instruments and Other Instruments

The Company has designated its cash as loans and receivables, and it is measured at cost which approximates fair value. Accounts receivable are classified as loans and receivables and are measured at amortized cost. Reclamation bonds are classified as held to maturity and are measured at amortized cost, adjusted for current exchange rates. Trades payable and other liabilities are classified as other financial liabilities and are recorded at amortized cost. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from financial instruments. The fair value of these financial instruments approximates their carrying value due to their capacity for prompt liquidation.

10. Risks and Uncertainties

The Company's securities should be considered a highly speculative investment and investors should carefully consider all of the information disclosed in the Company's Canadian regulatory filings prior to making an investment in the Company. For a discussion of risk factors applicable to the Company, see the section entitled "Risk Factors" in the Company's most recent annual information form filed with the Canadian provincial securities regulators.

Without limiting the foregoing, the most significant risks and uncertainties faced by the Company are: the inherent risk associated with mineral exploration and development activities; the uncertainty of mineral resources and their development into mineable reserves; uncertainty as to potential project delays from circumstances beyond the Company's control; as well as title risks; political risks; risks associated with fluctuations in foreign exchange rates; risks associated with fluctuations in metal prices; risks associated with the possible failure to obtain mining licenses and/or obtain the capital required for project and mine development.

11. Disclosure on Internal Controls

Management has established processes to provide them sufficient knowledge to support representations that they have exercised reasonable diligence that (i) the consolidated financial statements do not contain any untrue statement of material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it is made, as of the date of and for the periods presented by the audited financial statements; and (ii) the consolidated financial statements fairly present in all material respects the financial condition, results of operations and cash flows of the Company, as of the date of and for the periods presented.

In contrast to the certificate required for non-venture issuers under National Instrument 52-109 Certification of Disclosure in Issuers' Annual and Interim Filings ("NI 52-109"), this Venture Issuer Basic Certificate does not include representations relating to the establishment and maintenance of disclosure controls and procedures ("DC&P") and internal control over financial reporting ("ICFR"), as defined in NI 52-109. In particular, the certifying officers filing this certificate are not making any representations relating to the establishment and maintenance of: i) controls and other procedures designed to provide reasonable assurance that information required to be disclosed by the issuer in its annual filings, interim filings or other reports filed or submitted under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and ii) a process to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the issuer's accounting policies.

The issuer's certifying officers are responsible for ensuring that processes are in place to provide them with sufficient knowledge to support the representations they are making in this certificate. Investors should be aware that inherent limitations on the ability of certifying officers of a venture issuer to design and implement on a cost effective basis DC&P and ICFR as defined in NI 52-109 may result in additional risks to the quality, reliability, transparency and timeliness of interim and annual filings and other reports provided under securities legislation.

12. Outstanding Share Data

The Company has an unlimited number of common shares authorized for issuance without par value. At June 30, 2015 there were 294,134,169 common shares outstanding, 8,415,000 incentive share options outstanding and 220,940,833 common share purchase warrants outstanding. At August 19, 2015 there was no change to the common shares, share purchase warrants and incentive stock options outstanding. During the period the Company made no changes to the exercise price of outstanding options through cancellation and reissuance or otherwise.

13. Outlook

In conjunction with the completion of the Company's offerings of securities in April and May 2014 the Company acquired a 75% interest in the Hasbrouck and Three Hills properties in Nevada, USA. The Company has been focusing its efforts and resources on the engineering, permitting, development and operation of these projects.

Currently the Company has approximately $1.1 million dollars in cash. The Company has taken steps to lower its overhead and staff costs to conserve working capital. The Company plans to conserve cash while only utilizing working capital where necessary to achieve its short-term objectives, after which additional equity and/or debt financing will be required to advance its projects.

The Company has recently used very inexpensive field sampling and geochemical techniques to look for covered mineralization, combining this work with historic geological and geochemical data on the

Hasbrouck and Three Hills properties. This sampling has prioritized structures for possible Hasbrouck type deposits along the known trends.

The Company awaits a Decision Record from the US Bureau of Land Management and state-issued construction permits for the Three Hills mine, targeted for the fourth quarter of 2015 to early 2016.

The Company plans to complete required permitting and the determination of final project configuration for the Hasbrouck and Three Hills properties as a precursor to final project definition, economic evaluation, and consideration of construction financing alternatives.

The Company has undertaken a strategic review process lead by Cormark Securities to look at alternatives in mergers or acquisitions to improve shareholder value or achieve synergies.

Additional Information

Additional information relating to the Company can also be found on SEDAR.

Approval

The Board of Directors of West Kirkland Mining Inc. has approved the disclosure contained in this MD&A. A copy of this MD&A will be provided to anyone who requests it.

List of Directors and Officers:

Directors:	R. Michael Jones Frank Hallam Pierre Lebel John Brock Kevin Falcon
Officers:	R. Michael Jones (President and Chief Executive Officer) Frank Hallam (Chief Financial Officer and Corporate Secretary) Michael Allen (Vice President of Exploration) Sandy McVey (Chief Operating Officer)