MANAGEMENT'S DISCUSSION AND ANALYSIS of

WEST KIRKLAND MINING INC.

For the Three Months Ended March 31, 2013 and 2012

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This management's discussion and analysis ("MD&A") of the financial conditions and results of operations of West Kirkland Mining Inc. ("West Kirkland" or the "Company") for the period ended March 31, 2013 should be read in conjunction with the Company's consolidated financial statements and related notes thereto for the period ended March 31, 2013.

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.

Date

This Management's Discussion and Analysis is prepared as of May 24, 2013.

Forward-Looking Information

Certain statements made and information contained herein may contain "forward-looking statements" or "forward-looking information" within the meaning of applicable securities legislation. Although the Company believes that such information is reasonable, it can give no assurance that such expectations will prove to be correct. Forward-looking information is 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. The Company cautions investors that any forward-looking information provided by the Company is not a guarantee of future results or performance, and that actual results may differ materially from those in forward looking information as a result of various estimates, 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 and information, 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 our control. As actual results and future events could differ materially from those anticipated in such statements and information, readers should not place undue reliance on forward-looking statements or information. Except as may be required by law, the Company undertakes no obligation to publicly update or revise any forward-looking statements or information, whether as a result of new information, future events or otherwise.

Certain statements within this document are considered "forward looking statements". Such forward looking statements 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; and
- Future sources of liquidity, cash flows and their uses.

Company History

Anthem Ventures Capital Corp. ("Anthem") was incorporated on April 3, 2007 and was classified as a Capital Pool Company as defined in Policy 2.4 of the TSX Venture Exchange Corporate Finance Manual.

On May 28, 2010 Anthem completed an amalgamation with West Kirkland Mining Inc. and acquired all of that company's 5,790,000 issued and outstanding shares (the "Qualifying Transaction"). West Kirkland Mining Inc. was a private British Columbia company incorporated in November 2009, holding a portfolio of mineral exploration properties located in Nevada and Ontario. The property portfolio included an option to earn up to a 75% undivided interest in Mexivada Mining Corp.'s ("Mexivada") Goldstorm gold exploration property located in Nevada (the "Goldstorm Option") and seven blocks of property optioned or staked in the West Kirkland Lake area of Ontario ("Ontario Mineral Interests"), together the "Properties".

Upon completion of the Qualifying Transaction, West Kirkland Mining Inc. changed its name to WK Mining Corp. ("WK Mining") and Anthem changed its name to West Kirkland Mining Inc. The Qualifying Transaction has been accounted for as a reverse take-over. As a result the Company's consolidated financial statements and the MD&A reflect the financial position, operating results and cash flows of the legal subsidiary, WK Mining Corp., from inception; its United States subsidiary WK Mining (USA) from its date of incorporation of June 18, 2010; and West Kirkland's results of operations from May 28, 2010.

The Company is engaged in the business of acquisition, exploration and development of mineral resource properties. The Company holds properties in Nevada, Utah and Ontario (See "Exploration Programs and Expenditures" below).

Highlights for the three months ended March 31, 2013

On January 18, 2013, the Company announced a $5,000,000 best efforts financing. This financing was subsequently increased in size to $5,600,000, and attracted a significant new investor to the Company Wexford Capital LP. This financing was closed on February 7, 2013 whereby the Company completed the sale of all 22,400,000 units offered at a price of $0.25 per unit, for gross proceeds of $5,600,000. Each unit consists of one common share of the capital of the Company and one share purchase warrant. Each warrant entitles the holder to acquire one common share at a price of $0.40 for a period of one year following the closing date of February 7, 2013. Following the close of the financing Wexford owned 11,918,100 shares (19.76% of the total outstanding shares) and held 11,325,000 exercisable warrants, thus owning 26.67% of the fully diluted shares outstanding.

On March 4, 2013 the Company announced that Sandy McVey was appointed Chief Operating Officer. Mr. McVey has over 30 years of experience in mine construction management in Canada, the USA and Africa and just recently completed the successful design, permitting and construction of an underground silver mine in Texas. Mr. McVey will spearhead the development of the company's TUG project in Utah.

During the period, work continued towards completion of the Preliminary Economic Assessment, ('PEA') on the TUG property.

On March 11, 2013 the Company commenced drilling on targets within its Long Canyon Trend portfolio of properties. This included metallurgical drilling on the TUG deposit.

Subsequent to period end, the Company reported results of the metallurgical and exploration drilling. The metallurgical core hole grades encountered at TUG are slightly elevated when compared to the historic reverse circulation holes and the intercepts are moderately shorter. Exploration drilling discovered a new shallow zone of mineralization on the nearby 12 Mile prospect.

Discussion of Operations and Financial Results

1. Results of Operations

Since incorporation, the Company has been engaged in the acquisition and exploration of mineral properties in North America.

For the three months Ended March 31, 2013

For the three months ended March 31, 2013, the Company incurred a comprehensive net loss of $482,719 (2012 - $2,282,692). Salaries and benefits totaled $205,795 (2012 - $145,696), with the increase being due to severance payments in the Company's office in West Kirkland. Professional fees totaled $93,981 (2012 - $43,110) with this increase due to increased legal fees during the period. Office and general expenses totaled $69,538 (2012 - $100,253) with the decrease due to reduction in general office expenditures. Shareholder relations totaled $67,492 (2012 - $60,883). Rent totaled $47,796 (2012 - $44,867). Write-down of exploration projects totaled $Nil (2012 - $2,027,335) as no properties were written down in the current period. Not included in total expenses for the period were deferred mineral property acquisition and exploration costs amounting to $1,172,828 (2012 - $2,516,630). Of this amount $1,101,742 (2012 - $1,467,539) was spent in Nevada and $71,086 (2012 - $1,049,091) was spent in Ontario.

Selected Information

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

	Three months ended March 31, 2013	Three months ended March 31, 2012
Interest Income	$1,685	$6,798
Comprehensive Loss	($482,719)	($2,282,692)
Basic and Diluted Loss per Share	($0.01)	($0.07)
Total Assets	$15,396,459	$11,608,885
Long Term Debt	$Nil	$Nil
Dividends	$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 Loss (1)	Net Basic Loss per Share
March 31, 2013	$1,685	$482,719	$0.01
December 31, 2012	$135	$855,791	$0.02
September 30, 2012	$300	$720,082	$0.02
June 30, 2012	$1,926	$445,450	$0.01
March 31, 2012	$6,798	$2,282,692	$0.07
December 31, 2011	$2,041	$3,007,339	$0.10
September 30, 2011	$7,029	$448,022	$0.02
June 30, 2011	$11,113	$388,245	$0.02

Explanatory Notes:

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

2. Exploration Programs and Expenditures

For more detailed information regarding the Company's mineral properties please refer to note 6, "Mineral Properties" in the Company's consolidated financial statements for the period ended March 31, 2013.

As of March 31, 2013, total accumulated exploration and evaluation expenditures for each mineral property are summarized as follows:

Resource Property	Balance Dec 31,2011	Additions 2012 Q1	Q2	Q3	Q4	Total Spend 2012	Write-off 2012	Balance Dec 31,2012	Additions Q1 2013	Balance Mar 31,2013
Cairo	60,654	421	265	179	2,669	3,534	-	64,188	-	64,188
Cunningham	1,261,569	356,161	96,045	9,587	176,273	638,066	-	1,899,635	63,961	1,963,59
Flavelle	104,796	2,537	1,121	369	-	4,027	(108,823)	-	-	-
Goldbanks	675,781	379,816	-	-	-	379,816	(1,055,597)	-	-	-
Holmes	166,411	111,318	5,114	13,065	-	129,497	(295,908)	-	-	-
Island 27	615,385	-	-	-	-	-	(615,385)	-	-	-
McLean	214,177	32,600	72	-	-	32,672	-	246,849	7,125	253,974
Sutton	495,597	165,564	3,066	1,424	16,959	187,013	-	682,610	-	682,610
Other*	9,636	674	73	-	-	747	(7,977)	2,406	-	2,406
Fronteer	3,250,561	1,317,699	559,490	222,434	338,854	2,438,477	-	5,689,038	605,993	6,295,03
Rubicon	888,144	149,840	361,562	519,741	144,949	1,176,092	-	2,064,236	495,749	2,559,985
Total	7,742,711	2,516,630	1,026,808	766,799	679,704	4,989,943	(2,083,690)	10,648,962	1,172,828	11,821,79

*Other- Alma, Hill, Plumber, O'Brien & WKM Connector

Fronteer, Nevada Property Option

On December 14, 2010 the Company entered into an agreement with Fronteer Gold, Inc. ("Fronteer") whereby West Kirkland may earn up to a 51% interest in 11 properties located in Nevada, USA by spending US$15,400,000 over four years. The exploration expenditures for the first two years of the agreement have been met. After year two of the agreement, minimum expenditures are required only on an individual property by property basis giving the Company the opportunity to potentially reduce its future overall expenditure requirements by concentrating only on the preferred properties in the agreement. West Kirkland may also earn an additional 9% by spending an aggregate US$4,000,000 or completing a pre-feasibility study on any designated property. West Kirkland has the right to accelerate its earn in on the properties. In conjunction with the agreement, Fronteer subscribed for 800,000 common shares of West Kirkland at $1.25 per share by way of a private placement, for total proceeds of $1,000,000 which closed on December 24, 2010.

On April 6, 2011 Newmont Mining Corporation ("Newmont") completed an acquisition of 100% of the issued and outstanding shares of Fronteer by plan of arrangement for aggregate cash consideration of approximately $2.3 billion. It is believed that Newmont acquired Fronteer in order to gain control of Fronteer's Long Canyon gold project and accompanying land package. As a result of Newmont's acquisition all of the 11 properties optioned by the Company from Fronteer are now controlled by Newmont. Shares of the Company previously held by Fronteer are now controlled by Newmont. Newmont also participated in the Company's financings that closed on November 22, 2011, July 20, 2012 and February 7, 2013, bringing Newmont's holdings in the Company to 5,763,154 or 9.56% of the issued and outstanding common shares.

The complete Fronteer package totals approximately 234 km^2 and consists of properties within many of the mine hosting trends in northeastern Nevada, including the Long Canyon Trend. In the Long Canyon trend two Fronteer optioned properties are proximal, and in places adjacent to the Company's Rubicon optioned properties (see Rubicon option below), these two combined option packages give the Company a large property position (approximately 1,000 km^2) in the Long Canyon trend.

The Company drilled six metallurgical core holes into the TUG property within the reporting period totaling 220.5 meters. The core holes were PQ sized, located to be representative of the entire mineralized body. These holes also twinned historic reverse circulation holes. The core holes returned results that were slightly elevated in grade than the historic reverse circulation holes, over slightly shorter intervals. This pattern is consistent with better recovery in the core drilling. The results of this drilling are discussed in detail in the Company's April 25, 2013 news release.

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. A PEA is being performed by Roscoe Postle Associates Inc. and completion is expected in the second quarter of 2013.

At March 31, 2013, the Company had spent $6.3 million on exploration in the Fronteer Option area, of which $4.1 million was spent at TUG. By completing in excess of $4 million on exploration on the TUG property the Company has secured its second earn-in right and is now a 60% owner of the TUG property. The Company is in the process of negotiating a Joint Venture arrangement with Newmont regarding the TUG property going forward. The Company will be the manager and project operator of the Joint Venture. Although the Company is the project operator and has the right to determine programs and expenditures, a technical steering committee comprised of members from Newmont and West Kirkland has been established so that the exploration of the projects may benefit from the collective knowledge and expertise of both companies.

On October 18, 2012, the Company announced the acquisition of an additional 35% of the private mineral rights to certain key sections of the TUG property from a third party. Newmont Mining Corporation exercised its option to acquire these interests.

Rubicon, Nevada Property Option

On June 23, 2011, the Company entered into an agreement with Rubicon Minerals Corporation to option several properties comprising approximately 909 km^2 in northeastern Nevada. In exchange for work expenditures totaling $15.0 million over four years, the Company may earn a 51% interest in properties wherein Rubicon owns 100% or 75% of the mineral interest, and 60% of Rubicon's mineral interest where Rubicon's mineral interest is less than 75%. The Company may earn an additional 9% mineral interest in properties that the mineral rights are 100% owned by Rubicon by spending an additional US$4,000,000 in exploration expenditures, or by completing a pre-feasibility study on any portion of the property. The Company has staked and additional 42.65 km^2 (532 claims) and added these claims to the option agreement. The complete Rubicon package now totals approximately 950 km^2.

Under the terms of the agreement the Company made a firm commitment to a first year expenditure on the property package of US$2.0 million to be made by the first anniversary of the agreement. The agreement was amended and this deadline was extended to October 31, 2012. The commitment was satisfied, Rubicon was notified of the completion and acknowledged completion.

As of March 31, 2013 $2.56 million had been spent by the Company towards this option, of which $0.5 million was spent in 2013, (2012- $1.17 million). By virtue of an amendment signed on January 23, 2013, all minimum property expenditures are now due to be made by the end of each calendar year with the year two minimum spend of US$3.0 million now due to be made by December 31, 2013.

In this period the Company drilled 18 reverse circulation holes onto the properties under option from Rubicon totaling 3,100 meters. Drilling at the 12 Mile Prospect returned a new shallow zone of mineralization. An additional significant shallow intercept was cut on the Bandito prospect. Hole B13-001 at Bandito returned 12.19 meters grading 0.96 g/t Au and 5.06 g/t Ag from a depth of 44.20 meters. The results of this drilling are discussed in detail in the Company's April 25, 2013 news release.

The Company has completed an extensive geophysical compilation using data collected by Newmont and Rubicon, collected in excess of 9,000 soil samples and mapped the highest priority targets on its Long Canyon Trend Properties. This work by the Company has identified several high quality targets for follow up into 2013.

Kirkland Lake, Ontario Mineral Interests

The Company retains mineral rights in Ontario in the form of options on the Cunningham, Sutton and McLean properties totaling approximately 12.50 square kilometers, and staked claims totaling approximately 24 square kilometers. The properties are located along the underexplored western extension of the Cadillac-Larder Lake Break between Kirkland Lake's Macassa Mine (3.5 M oz. Au) to the east and AuRico's Young-Davidson Mine (4.1M oz. Au) to the west. The Company drilled a cumulative total of approximately 38,000 meters primarily on the Cunningham, Sutton and Goldbanks properties within this mineral rights package.

3. Liquidity and Capital Resources

During the period, the Company issued a total of 22,400,000 common shares for total gross proceeds of $5,600,000. During the prior year, the Company issued a total of 4,828,603 common shares in a private placement for net cash proceeds of $1,556,376. Cash proceeds are primarily spent on mineral property acquisitions, exploration and development, as well as for general working capital purposes. The Company's primary source of capital has been from the sale of equity.

The Company has no long term debt or loan obligations. Liabilities consist primarily of trade payables of $626,477 at March 31, 2013 ($861,654 – March 31, 2012) incurred at market rates with arm's length third party suppliers, primarily for goods and services related to the Company's exploration of its mineral rights, and also for professional fees and other overhead expenses incurred in the normal course of operations. The Company is not aware of any contingencies as at March 31, 2013.

Under the terms of certain of the Company's mineral property option and purchase agreements, the Company is required to make scheduled acquisition payments and exploration commitments as summarized in the table below in order to preserve the Company's interests in the related mineral properties. In the event the Company does not make these payments or restructure the scheduled payments and exploration commitments, it is likely that the Company would forfeit its rights to acquire the related properties.

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. 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.

The following table discloses all of the Company's optional mineral property acquisition payments and exploration commitments:

Summary of Optional Mineral Property Acquisition and Exploration Commitments					
Property	**Total $ Outstanding**	**< 1 year**	**1 to 2 years**	**3 to 5 years**	**> 5 Years**
Cunningham					
Cash payments for mineral rights	130,000	40,000	90,000	Nil	Nil
Cash payments for surface rights	20,000	10,000	10,000	Nil	Nil
McLean					
Cash payments for mineral rights	38,000	8,000	10,000	20,000	Nil
Cash payments for surface rights	3,000	1,000	1,000	1,000	Nil
Sutton					
Cash payments for mineral rights	110,000	20,000	20,000	70,000	Nil
Fronteer [1 2 4]					
Exploration expenditures	13,339,594	4,246,394	9,093,200	Nil	Nil
Rubicon [1 3]					
Exploration expenditures	12,680,026	2,520,026	5,080,000	5,080,000	Nil
Total	**26,320,620**	**6,845,420**	**14,304,200**	**5,171,000**	**Nil**

1. The Fronteer and Rubicon Property Acquisition and Exploration commitments are payable in US dollars and have been converted using an exchange rate of 1.0160
2. West Kirkland has the option of earning an additional 9% interest on any designated project by spending an aggregate US $4,000,000 by the end of year six of the agreement or completing a pre-feasibility study.
3. West Kirkland has the option of earning an additional 9% on properties in which Rubicon holds a 100% interest by spending an additional US $4,000,000 by the end of year six of the agreement or completing a pre-feasibility study on any Rubicon property.
4. Exploration commitments are now on a property by property basis. All TUG and Bullion Mountain minimum expenditures have been made for all years.

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 virtue of directors in common:

Transactions with Related Parties	March 31, 2013	March 31, 2012
Administration fees	$ 10,500	$ 10,500
Professional fees (accounting)	15,000	15,000
Consulting Fees	-	4,358
Directors Fees	23,000	27,250
Rent	23,020	22,030
Interest on notes payable	2,249	-
Total Related Party Transactions	**$ 73,769**	**$ 79,138**

For the period ended March 31, 2013, the Company paid or accrued $10,500 (March 31, 2012 - $10,500) for day-to-day administration, reception and secretarial services and $15,000 (March 31, 2012 - $15,000) for accounting services; and $Nil (December 31, 2011 - $4,358) in consulting fees for geographical information systems and mapping to Platinum Group Metals Ltd., a company related by virtue of common directors and officers. All of these amounts were charged at fair market rates and were paid during the period or subsequent to the end of the period.

For the period ended March 31, 2013, the Company paid $23,020 (March 31, 2012 - $22,030) for rent to Anthem Works Ltd. a company related by virtue of a common director. The rental rate was negotiated on an arm's length basis and is set at a fair market rate.

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 2012 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.

The Company adopted IFRS 2 – *Share-Based Payment*, which requires the fair value method of accounting for share options. Under this method, the Company estimates the fair value of share-based compensation using an option-pricing model based on certain assumptions.

8. Changes in Accounting Policies

The accounting policies applied in preparation of the unaudited condensed interim consolidate financial statements are consistent with those applied and disclosed in the Company's consolidated financial statements for the year ended December 31, 2012 with the exception of certain amendments to accounting standards issued by the IASB, which were applicable from January 1, 2013. For the purpose of preparing and presenting the financial information for the relevant period, the Company has adopted all the following new standards relevant to the current period:

IFRS 10, Consolidated Financial Statements: effective for accounting periods commencing on or after January 1, 2013;

IFRS 11, Joint Arrangements: effective for accounting periods commencing on or after January 1, 2013;

IFRS 12, Disclosure of Interests in Other Entities: effective for accounting periods commencing on or after January 1, 2013;

IFRS 13, Fair Value Measurement: effective for accounting periods commencing on or after January 1, 2013;

IAS 27, Consolidated and Separate Financial Statements: effective for accounting periods commencing on or after January 1, 2013;

IAS 28, Investments in Associates and Joint Ventures: effective for accounting periods commencing on or after January 1, 2013;

Amendments to *IAS 1, Presentation of Items of Other Comprehensive Income:* effective for accounting periods commencing on or after July 1, 2012.

These amendments did not have a significant impact on the Company's unaudited condensed consolidated interim 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. The asset held for sale is carried at fair value. 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 March 31, 2013 there were 60,293,336 common shares outstanding, 2,095,000 incentive share options outstanding and 24,814,301 common share purchase warrants outstanding. During the period the Company made no changes to the exercise price of outstanding options through cancellation and reissuance or otherwise.

In connection with the completion of the acquisition of WK Mining on May 28, 2010, a total of 6,120,000 of the Company's shares held by directors and other related parties of the Company were placed in escrow. Under the terms of the escrow agreement 10% or 612,000 shares were released on the completion of the acquisition, and a further 918,000 were released on November 28, 2010, May 28, 2011, November 28, 2011, May 28, 2012 and November 28, 2012. The remaining 918,000 escrowed shares will be released on May 28, 2013.

13. Outlook

West Kirkland has made the strategic decision to focus on its land package in the United States and to seek funding to carry out a joint venture to further exploration in Kirkland Lake, Canada. The Company has closed its exploration office in Kirkland Lake and maintained its office in Elko Nevada.

The Company plans to advance the TUG project by completing a preliminary economic assessment. The geometry of the TUG deposit gives the potential for a low strip ratio and a compact mine. The TUG deposit lies on lands administered by the State of Utah, a pro-mining state which is anticipated to shorten the permitting timeline. With the potential of establishing a mine within the Long Canyon Trend additional resources discovered may report to a central facility at TUG.

Regional exploration within the trend has been successful in identifying shallow oxidized gold; drilling at 12 Mile cut significant gold grades at shallow depths in oxidized material. 12 Mile is located in close proximity to the TUG resource and may be amenable to processing at a common facility. The discovery at 12 Mile is an indication of the potential of the Company's land package within the Long Canyon Trend. Historic work in the area was previously hampered by an unrefined geological model and a low commodity price.

The Company has highlighted several drill targets within potential trucking distance of TUG which will serve as the conceptual focus of any future exploration in the Long Canyon Trend.

Additional prospects continue to be evaluated on the Company's properties. The KB property, located between TUG and 12 Mile has seen significant drilling by previous operators and the Company has identified it as a high priority property for future work.

The Company intends to continue to evaluate and drill the best targets within its Long Canyon Trend property holdings. West Kirkland has initiated its 2013 exploration drill program and to date 18 holes have been completed totaling approximately 3,100 meters. In addition, six holes designed to collect representative metallurgical samples have been collected from the TUG property. The results were announced in the Company's April 25, 2013 news release.

In light of the current market conditions for precious metals and junior company equities, the Company plans to proceed with limited exploration programs and planned expenditures for the remainder of 2013. Should market conditions improve, the Company expects to have the financial flexibility to re-evaluate its 2013 exploration budget and spending priorities.

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 Eric Carlson Pierre Lebel John Brock
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)