



MANAGEMENT'S DISCUSSION AND ANALYSIS of

WEST KIRKLAND MINING INC.

For the Period Ended March 31, 2014

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West Kirkland Mining Inc.

Management's Discussion and Analysis For the period ended March 31, 2014

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, 2014 should be read in conjunction with the Company's condensed consolidated interim financial statements and related notes thereto for the period ended March 31, 2014.

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 23, 2014.

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; and
- Future sources of liquidity, cash flows and their uses.

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.

Description of Business

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.

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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.

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) Ltd. 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 and Utah, (see "Exploration Programs and Expenditures" below).

Highlights for the period ended March 31, 2014

On January 24, 2014 the Company entered into a binding letter agreement with Allied Nevada Gold Corp. ("ANV") to acquire ANV's Hasbrouck and Three Hills properties in southwestern Nevada for consideration of up to US\$30 million. A US\$500,000 non-refundable cash deposit was paid to ANV upon execution of the letter agreement then a further US\$19,500,000 cash payment was paid on April 23, 2014, at which time WKM 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\$10,000,000 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 January 29 and 31, 2014 the Company completed the first and second tranche of a non-brokered private placement at \$0.10 per share by issuing 6,500,000 shares and 5,400,000 shares for gross proceeds of \$650,000 and \$540,000 respectively. Finders fees paid totaled \$43,500 for both tranches in addition to legal fees incurred.

On April 17, 2014 the Company closed a fully marketed prospectus offering of units of the Company and the first tranche of a non-brokered private placement. On May 2, 2014 the Company closed the second tranche of the non-brokered private placement offering and on May 8, 2014 the Company closed the overallotment option of the prospectus offering. Pursuant to the offerings the Company issued a total of 220,940,833 units at a price of \$0.15 each for aggregate gross proceeds of \$33.14 million. Each unit in the offerings consisted of one common share of the Company and one common share purchase warrant exercisable for one common share at a price of \$0.30 at any time prior to 5:00 pm on April 17, 2019. After legal fees and a cash commission paid to brokers representing 6% of the gross proceeds raised, the net proceeds of the offerings to the Company was approximately \$30.6 million.

From the proceeds from the offerings, \$21,444,150 (US\$19,500,000) was paid on April 23, 2014 to ANV to complete the purchase of a 75% interest in the Hasbrouck and Three Hills properties.

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.

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For the period ended March 31, 2014

For the period ended March 31, 2014, the Company incurred a net loss of \$453,384 (March 31, 2013 - \$653,780). Salaries and benefits totaled \$141,081 (March 31, 2013 - \$205,795), with the decrease due to severance payments made in the prior period. Professional fees (not including share issuance costs) totaled \$105,793 (March 31, 2013 - \$93,981). Property investigation costs totaled \$52,537 (March 31, 2013 - \$2,350) with the increase due to costs incurred prior to acquiring the Hasbrouck and Three Hills properties.

Selected Information

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

	Three months ended March 31, 2014	Three months ended March 31, 2013
Interest Income	\$22	\$1,685
Comprehensive Loss	\$127,065	\$482,719
Basic and Diluted Loss per Share	\$0.01	\$0.01
Total Assets	\$10,198,367	\$15,396,459
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, 2014	\$22	\$127,065	\$0.01
December 31, 2013	\$207	\$2,356,529	\$0.05
September 30, 2013	\$48	\$3,763,029	\$0.06
June 30, 2013	\$3,045	\$50,952	\$0.00
March 31, 2013	\$1,685	\$482,719	\$0.01
December 31, 2012	\$135	\$855,791	\$0.02
September 30, 2012	\$300	\$720,082	\$0.01
June 30, 2012	\$1,926	\$445,450	\$0.01

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 5, "Mineral Properties" in the Company's condensed consolidated interim financial statements for the period ended March 31, 2014.

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As of March 31, 2014, total accumulated exploration and evaluation expenditures for each mineral property are summarized as follows:

Resource Property	Balance	Additions 2013				Total Spend	Write-off	Balance	Additions 2014	Balance
	31-Dec-12	Q1	Q2	Q3	Q4	2013	2013	31-Dec-13	Q1	31-Mar-14
Hasbrouck	-	-	-	-	-	-	-	-	94,820	94,820
Fronteer	5,689,038	605,993	661,314	(26,928)	313,340	1,553,719	(2,307,668)	4,935,089	212,761	5,147,850
Rubicon	2,064,236	495,749	417,745	(38,468)	58,256	933,282	-	2,997,518	118,085	3,115,603
Kirkland Lake	2,895,688	71,086	8,056	786	-	79,928	(2,975,616)	-	-	-
Total	10,648,962	1,172,828	1,087,115	(64,610)	371,596	2,566,929	(5,283,284)	7,932,607	425,666	8,358,273

Note: Acquisition costs are not included in this table.

Hasbrouck and Three Hills

On January 24, 2014 the Company entered into a binding letter agreement to acquire ANV's Hasbrouck and Three Hills properties in southwestern Nevada for consideration of up to US\$30 million. A US\$500,000 non-refundable cash deposit was paid to ANV upon execution of the letter agreement. A further US\$19,500,000 cash payment was paid on April 23, 2014, at which time WKM 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\$10,000,000 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.

The Company intends to advance the Properties to a Pre-Feasibility study and initiate permitting. As part of this work, the Company will complete exploration and condemnation drilling, geotechnical and hydrological investigations and metallurgical studies on the properties.

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 \$15,400,000 over four years. The exploration expenditures for the first two years of the agreement were met. After year two of the agreement, minimum expenditures were 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 \$4,000,000 or completing a pre-feasibility study on any designated property.

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. As a result of Newmont's acquisition, all of the 11 properties optioned by the Company from Fronteer were then controlled by Newmont. Shares of the Company previously held by Fronteer are now controlled by Newmont.

The third anniversary of the Fronteer agreement passed on December 24, 2013. The Company has made the minimum required 3rd anniversary exploration expenditures on the TUG and Bullion Mountain properties. The rest of the properties were dropped and the Company's deferred exploration and acquisition costs related to the properties were written off. The Company decided it would not continue exploration on the Bullion Mountain property and the property was written off as well in 2013. All minimum exploration expenditures have been made on the TUG property for all years. The Company has secured its second earn-in right and owns a vested 60% of the TUG property.

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TUG

The Company drilled six metallurgical core holes into the TUG property in 2013 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 higher 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. An NI 43-101 PEA technical report was completed by Roscoe Postle Associates Inc. during the period. 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.

At March 31, 2014, \$5.2 million had been spent on the TUG property. The Company is in the process of negotiating a Joint Venture arrangement with Newmont to establish the operational and management framework for 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. These interests will be held by Newmont and subject to the joint venture agreement.

Rubicon, Nevada Property Option

On June 23, 2011, the Company entered into an agreement with Rubicon Minerals Corporation ("Rubicon") to option several properties comprising approximately 909 km² in northeastern Nevada. In exchange for work expenditures totaling US\$15.0 million originally 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 an additional 42.65 km² (532 claims) and added these claims to the option agreement. The complete Rubicon package now totals approximately 950 km².

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, 2014 US\$3.0 million had been spent by the Company towards this option including a provision for overhead. By virtue of amendments signed on January 23, 2013 and on October 28, 2013, all minimum property expenditures are now due to be made by the end of each calendar year with the second year minimum spend of US\$3.0 million (US\$5 million total) now due to be made by December 31, 2014. Rubicon was issued 1 million shares of the Company in consideration for this extension to 2014.

3. Liquidity and Capital Resources

During the period, the Company closed two financings. On January 29 and 31, 2014 the Company closed a non-brokered private placement of 11,900,000 shares at a price of \$0.10 per share for gross

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proceeds of \$1,190,000. Of the gross proceeds, US\$500,000 was paid on January 24, 2014 to ANV as a non-refundable deposit.

On April 17, 2014 the Company closed a fully marketed prospectus offering of units of the Company and the first tranche of a non-brokered private placement. On May 2, 2014 the Company closed the second tranche of the non-brokered private placement offering and on May 8, 2014 the Company closed the overallotment option of the prospectus offering. Pursuant to the offerings the Company issued a total of 220,940,833 units at a price of \$0.15 each for aggregate gross proceeds of \$33,141,125. Each unit in the offerings consists of one common share of the Company and one common share purchase warrant exercisable for one common share at a price of \$0.30 at any time prior to 5:00 pm on April 17, 2019. Including legal fees and a cash commission paid to brokers representing 6% of the gross proceeds raised, the cost of the offerings to the Company was approximately \$2.5 million. Of the net proceeds from the offerings, \$21.44 million (US\$19.50 million) was paid on April 23, 2014 to ANV to finalize the purchase of the Hasbrouck and Three Hills properties.

The Company has no long term debt or loan obligations. Liabilities consist primarily of trade payables of \$943,967 at March 31, 2014 (\$443,948 – December 31, 2013) 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, 2014.

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 optional exploration commitments:

Summary of Optional Mineral Property Expenditures					
Property	Total \$ Outstanding	< 1 year	1 to 2 years	3 to 5 years	> 5 Years
<u>Hasbrouck & Three Hills Properties</u> ^{1,2}	11,055,000	Nil	Nil	11,055,000	Nil
<u>Rubicon</u> ^{1,3} Exploration expenditures	13,259,213	2,204,213	5,527,500	5,527,500	Nil
Total	24,314,213	2,204,213	5,527,500	5,527,500	Nil

^{1.} The Hasbrouck & Three Hills Properties and Rubicon optional mineral property expenditures are payable in US dollars and have been converted using an exchange rate of CAD\$1.1055 to US\$1

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- The Company has the option to pay an additional US\$10,000,000 to ANV within 30 months of April 23, 2014 in accordance with the terms and conditions of the letter agreement, where it will acquire the remaining 25% interest in the properties. 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 in the joint venture and ANV retaining a 25% interest.
- 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. 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:

	March 31, 2014	March 31, 2013
Administration fees	\$ 10,500	\$ 10,500
Professional fees	15,000	15,000
Rent	13,160	23,020
Directors Fees	28,500	23,000
Total Related Party Transactions	\$ 67,160	\$ 73,769

For the period ended March 31, 2014, the Company accrued \$10,500 (March 31, 2013 - \$10,500) for day-to-day administration, reception and secretarial services and \$15,000 (March 31, 2013 - \$15,000) for accounting services; and \$13,160 (March 31, 2013 - \$Nil) for rent 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.

For the period ended March 31, 2014, the Company paid \$Nil (March 31, 2013 - \$23,020) for office rent to Anthem Properties Group Ltd. ("Anthem"), a company related by virtue of a common director. Past rental paid to Anthem was negotiated on an arm's length basis and was set at a fair market rate. The Company has no future plans to rent office space from Anthem.

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

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(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 2013 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 unaudited condensed consolidated interim financial statements are consistent with those applied and disclosed in the Company's consolidated financial statements for the year ended December 31, 2013 with the exception of certain amendments to accounting standards issued by the IASB, which were applicable from January 1, 2014. 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:

IAS 32, Offsetting Financial Assets and Financial Liabilities (Amendments to IAS 32): On December 16, 2011 the IASB published amendments to *IAS 32 Financial Instruments: Presentation* to clarify the application of the offsetting requirements.

IFRIC 21, Levies: IFRIC 21 is an interpretation of *IAS 37 – Provisions, Contingent Liabilities and Contingent Assets*, on the accounting for levies imposed by governments. IAS 37 sets out criteria for the recognition of a liability, one of which is the requirement for the entity to have a present obligation as a result of a past event ("obligation event"). IFRIC 21 clarifies that the obligation event that gives rise to a liability to pay a levy is the activity described in the relevant legislation that triggers the payment of the levy. IFRIC 21 is effective for annual periods commencing on or after January 1, 2014.

These amendments did not have a significant impact on the Company's consolidated financial statements.

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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.

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12. Outstanding Share Data

The Company has an unlimited number of common shares authorized for issuance without par value. At March 31, 2014 there were 73,193,336 common shares outstanding, 1,900,000 incentive share options outstanding and zero common share purchase warrants outstanding. At May 23, 2014 the Company has 294,134,169 common shares outstanding, 1,900,000 incentive share options outstanding and 220,940,833 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.

13. Outlook

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

Currently the Company has \$8.8 million dollars in cash. The following are the business objectives that the Company plans to accomplish in the next 12 to 18 months and the significant events that have, or must occur, for such objectives to be accomplished:

- (i) The Company plans to advance the Hasbrouck and Three Hills properties through a pre-feasibility study with the goal of completing sufficient engineering, environmental and planning work to achieve a Mine Plan of Operation.
- (ii) Once a Mine Plan of Operation is established the Company plans to file for a mining permit application to the Bureau of Land Management and the Nevada Department of Environmental Protection, leading to a Record of Decision allowing mine construction and operation.
- (iii) The Company plans to utilize existing working capital to achieve the above objectives, after which additional equity and/or debt financing will be required to advance construction.
- (ii) The Company plans to explore in and around the Hasbrouck and Three Hills properties utilizing surface prospecting, geophysical surveys, modelling and drilling campaigns. The objectives are to increase the confidence level of existing resources as well as to increase known resources if possible.
- (iv) The Company plans to determine a final project configuration for the Hasbrouck and Three Hills properties, including an assessment of appropriate tradeoffs, as a precursor to a feasibility study, which in turn is required for final project definition, economic evaluation, and construction financing.

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.

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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)