

February 24, 2021

British Columbia Securities Commission

Dear Sirs/ Mesdames:

Re: NSJ Gold Corp.

We refer to the prospectus of NSJ Gold Corp. (the “Company”) dated February 24, 2021 relating to the qualification for distribution of a total of 9,104,000 units of the Company underlying a total of 9,104,000 special warrants.

We consent to being named, and to the use in the above-mentioned prospectus, of our report dated December 10, 2020 to the shareholders of the Company on the following financial statements:

- Statement of financial position of the Company as at November 30, 2020; and
- Statement of loss and comprehensive loss, statement of changes in shareholders’ equity, and statement of cash flows for the period from incorporation on May 22, 2020 to November 30, 2020 and notes to the financial statements including a summary of significant accounting policies.

We report that we have read the prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

HARBOURSIDE CPA LLP

HARBOURSIDE CPA, LLP

Chartered Professional Accountants