

December 2, 2021

British Columbia Securities Commission

Dear Sirs/ Mesdames:

Re: SureNano Science Ltd.

We refer to the prospectus of SureNano Science Ltd. (the “Company”) dated December 2, 2021 relating to the Company becoming a reporting issuer pursuant to applicable securities legislation in British Columbia, Alberta, Ontario and the Northwest Territories (the “Provinces and Territories”); and to qualify the distribution in the Provinces of 1,757,700 common shares (the “Shares”) of the Company issuable to the holders of 1,757,700 previously issued special warrants (the “Special Warrants”) of the Company, upon the automatic conversion thereof; each Special Warrant entitling the holder to receive, without additional payment, one Share.

We consent to being named, and to the use in the above-mentioned prospectus, of our report dated April 19, 2021 to the shareholders of the Company on the following financial statements:

- Statement of financial position of the Company as at March 31, 2021; and
- Statement of loss and comprehensive loss, statement of changes in shareholders’ equity, and statement of cash flows for the period from incorporation on January 14, 2021 to March 31, 2021 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