



**KOFFMAN KALEF LLP**  
BUSINESS LAWYERS

Reply to: David S. Pedlow  
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File No.: 57667-1

August 31, 2022

TO: JKS Resources Inc..  
British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange

**Re: JKS Resources Inc. (the "Company")**  
**Prospectus dated August 31, 2022 (the "Prospectus")**

We hereby consent to: (i) being named in the Prospectus; and (ii) the Company's use and reference in the Prospectus of our opinion contained under the section titled "Eligibility for Investment" in the Prospectus (the "**Opinion**").

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are: (i) derived from the Opinion; and (ii) within our knowledge as a result of the services performed by us in connection with the Opinion.

Yours truly,

**KOFFMAN KALEF LLP**

"David S. Pedlow"

Per:  
David S. Pedlow

DSP/smw