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**FILED VIA SEDAR**

September 18, 2023

British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: KO Gold Inc. – Final Long Form Offering Prospectus - SEDAR Project No. 3517692**

We refer to the (final) prospectus of the Company dated September 18, 2023 (the "**Prospectus**").

We hereby consent to the reference in the Prospectus to our firm name within the cover page disclosure and under the headings "*Eligibility for Investment*", "*Certain Canadian Federal Income Tax Considerations*" and "*Experts*", and to the use of our opinions under the headings "*Eligibility for Investment*" and "*Certain Canadian Federal Income Tax Considerations*".

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are:

- (a) derived from our opinions referred to above; or
- (b) within our knowledge as a result of the services we performed to render such opinions.

Yours truly,

**"IRWIN LOWY LLP"**