



KOFFMAN KALEF LLP
BUSINESS LAWYERS

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File No.: 56569-1

October 30, 2020

TO: British Columbia Securities Commission (as Principal Regulator)
Alberta Securities Commission
Ontario Securities Commission

Re: Newcore Gold Ltd. (the "Company") - Final Short Form Prospectus dated October 30, 2020 (the "Prospectus")

We refer to the Prospectus of Newcore Gold Ltd. relating to the qualification for distribution of up to 18,750,000 common shares of the Company (the "Common Shares") at a price of \$0.80 per Common Share.

We, as special tax counsel to the Company, hereby consent to the references to our firm name under the headings "Eligibility for Investment" and "Interest of Experts" and to the reference to our opinion under the heading "Eligibility for Investment" (collectively, the "Statements").

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations in the information contained therein that is derived from our opinions referred to therein or that is within our knowledge as a result of the services we performed in connection with the Statements.

Yours truly,

KOFFMAN KALEF LLP