Smythe CPA

July 6, 2021

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: PKS Capital Corp.

We refer to the filing statement of PKS Capital Corp. (the “Company”) dated July 6, 2021 relating to the Company’s Qualifying Transaction with Horizon Gold Ltd. (“Horizon”) whereby Horizon will become a wholly-owned subsidiary of the Company (the “Filing Statement”).

We consent to being named and to the use in the Filing Statement, of our report dated June 23, 2021 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at February 28, 2021 and February 29, 2020; and
- Statements of changes in equity, loss and comprehensive loss and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Filing Statement and all information therein 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 Filing Statement, as these terms are defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

Smythe LLP

Chartered Professional Accountants

MSo/1312900