



October 11, 2018

VIA SEDAR

**British Columbia Securities Commission
Alberta Securities Commission**

Re: Re-filed Interim Consolidated Financial Statements (the “Interim Financial Statements”) for the Interim period ended July 31, 2018 (SEDAR Project Numbers 2827662, 2827664)

WestKam Gold Corp. (the “**Company**”) has amended and re-filed its interim financial statements to address comments made by the British Columbia Securities Commission. The original Interim Financial Statements were filed on SEDAR on October 1, 2018.

The Interim Financial Statements have been amended to balance the Consolidated Statement of Financial Position.

Forms 52-109F2R – *Certification* for the Company’s Chief Executive Officer and Chief Financial Officer have also been filed on SEDAR in support of the re-filed Interim Financial Statements.