

December 11, 2020

Ontario Securities Commission
22nd Floor – 20 Queen Street West
Toronto, ON M5H 3S8

**First Cobalt Corp. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by National Instrument 51-102, we have reviewed the information contained in the notice dated December 11, 2020 given by the Company to ourselves and KPMG LLP.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,



Chartered Professional Accounts