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To the Ontario Securities Commission  
22nd floor - 20 Queen Street West  
Toronto, ON, M5H3S8

December 17, 2020

Dear Sir/Madam

**Re: Notice of Change of Auditors of First Cobalt Corp**

We have read the Notice of First Cobalt Corp dated December 11, 2020 and are in agreement with the statements contained in such Notice.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants