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British Columbia Securities Commission  
Alberta Securities Commission  
TSX Venture Exchange

December 10, 2019

Dear Sir/Madam

**Re: Notice of Change of Auditors of Japan Gold Corp.**

We have read the Notice of Japan Gold Corp. dated December 10, 2019 and are in agreement with the statements contained in such Notice except that we are not in a position to agree or disagree with Japan Gold Corp.'s statement that there have been no "reportable events", as defined in Section 4.11(1) of National Instrument 51-102, between the Company and the Former Auditor.

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