

251 Consumers Road, Suite 800
Toronto, Ontario
M2J 4R3
Canada

Tel 416-496-1234
Fax 416-496-0125
Email info@uhymh.com
Web www.uhymh.com

February 7, 2019

Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumers Affairs Authority of Saskatchewan
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Q-Gold Resources Ltd.

We have reviewed the information contained in the Change of Auditor Notice of Q-Gold Resources Ltd. dated February 6, 2019 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the Notice relating to the predecessor auditor.

Yours truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants