

August 23, 2023

To: British Columbia Securities Commission
Alberta Securities Commission

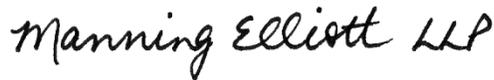
Dear Sirs/Mesdames:

**Re: Kalo Gold Corp. (the "Company")
Notice Pursuant to NI 51-102 - Change of Auditor**

In connection with our proposed engagement as auditor of the Company, as required by National Instrument 51-102-Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor dated August 23, 2023 given by the Company to ourselves and Dale Matheson Carr-Hilton Labonte LLP, Chartered Professional Accountants.

Based on our information at this date, we agree with the statements set out in the Notice that relates to us and we do not agree or disagree with the statements contained in the Notice that relate to Dale Matheson Carr-Hilton Labonte LLP, Chartered Professional Accountants.

Yours truly,

A handwritten signature in black ink that reads 'Manning Elliott LLP' in a cursive script.

MANNING ELLIOTT LLP
Chartered Professional Accountants

cc: Canadian Securities Exchange