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December 13, 2017

TSX Venture Exchange Inc.
British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission – Securities Division
Manitoba Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Plato Gold Corp. (the “Corporation”)
Notice of Change of Auditor

We acknowledge receipt of a Notice of Change of Auditor (the “**Notice**”) dated December 13, 2017 delivered to us by the Corporation in respect of the change of auditor of the Corporation.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

Yours truly,

RSM Canada LLP

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants

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