

December 13, 2017

TSX Venture Exchange Inc.
10th Floor, 300 - 5th Avenue S.W.
Calgary, Alberta T2P 3C4

British Columbia Securities Commission
P.O Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, British Columbia, V7Y 1L2

Alberta Securities Commission
Suite 600, 250 – 5th St. SW
Calgary, Alberta T2P 0R4

Saskatchewan Financial Services Commission – Securities Division
Suite 601, 1919 Saskatchewan Drive
Regina, Saskatchewan S4P 4H2

Manitoba Securities Commission
400 St Mary Ave
Winnipeg, MB R3c 4K5

Ontario Securities Commission
20th Floor, 20 Queen Street West
Toronto, ON M5H 3S8

Dear Sirs/Mesdames:

**Re: Plato Gold Corp. (the “Company”)
Notice Pursuant to NI 51-102 – Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company’s Notice of Change in Auditor, dated December 13, 2017 and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time, except that we have no basis to agree or disagree with the statement that there have been no reportable events during the period that RSM Canada LLP (formerly Collins Barrow LLP) has been auditor of the Company.

Yours truly,



Chartered Professional Accountants