

July 19, 2021

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission

Dear Sirs and Mesdames:

Re: Alma Gold Inc. (the "Company") - Change of Auditor

We have read the statements made by the Company. in the attached copy of change of auditor notice dated July 19, 2021, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated July 19, 2021.

Yours very truly,

Smythe LLP

Chartered Professional Accountants KK/jp/1002097

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