



KPMG LLP  
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**To: Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
Autorite des marches financiers**

September 5, 2018

Dear Sir/Madam

**Re: Notice of Change of Auditors of Focus Graphite Inc.**

We have read the Notice of Focus Graphite Inc. dated September 5, 2018 and are in agreement with the statements contained in such Notice.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants, Licensed Public Accountants

September 5, 2018