



EMGOLD MINING CORPORATION
IDAHO-MARYLAND MINING CORPORATION

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EMR - TSX VENTURE
EGMCF - U.S. OTCQB
EML - FRANKFURT

12 May 2016

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

VIA EMAIL - finreport@bcsc.bc.ca

Attention: Bernice Mellor
Financial and Insider Reporting

Re: Emgold Mining Corporation
Amended MD&A for the year ending 31 December 2015
SEDAR Project numbers: 2477574; 2477565

We are re-filing the Company's Management's Discussion and Analysis ("the Amended MD&A") and related certificates for the year ending 31 December 2015 to address comments provided by the British Columbia Securities Commission in their letter dated 10 May 2016.

The Amended MD&A has been updated to include selected annual information for each of the three most recently completed financial years as required under Item 1.3 of Form 51-102F1.

Sincerely,

"Grant T. Smith"

Grant T. Smith
Chief Financial Officer